

EXHIBIT NO. NVB: 8

**WINSLOW TOWNSHIP PUBLIC SCHOOLS
NEW JERSEY**

**GUIDE FOR
STANDARD OPERATING PROCEDURES
AND
INTERNAL CONTROLS**

BOARD OF EDUCATION

Prepared By: Business Office

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PREFACE

The Guide for Standard Operating Procedures and Internal Controls is a document that outlines the business practices that are approved by the Winslow Township Board of Education and administered by the Business Office. It is intended to be used as a reference manual by administrators, secretaries and any staff members that have Budgetary/Financial responsibilities. Its purpose is to provide an efficient, control and accountability system that will help assure appropriate use of "Public Funds". It must be understood that the principles of this manual are based on, "Generally Accepted Accounting Principles," and rely on an assumption that individuals have a general understanding of the financial process of a School System. For this program to operate at optimum efficiency there must be a spirit of cooperation, teamwork and communication between the school staff and the Business Office.

SECTION I – INTERNAL CONTROLS

WINSLOW TOWNSHIP SCHOOL DISTRICT INTERNAL CONTROL DOCUMENT

OVERVIEW:

Internal controls are not separate systems of the school district. Controls are not an isolated activity but integral part of each activity used to guide the district.

Establishment, maintenance and evaluation of the internal controls are the responsibility of the administration. The evaluation of internal controls includes identifying the framework used by the administration to determine the effectiveness of the internal controls.

Controls are in place to detect or prevent errors and fraud. An error is an unintentional mistake that has the potential to affect the financial statements and fraud is the intentional misuse or misappropriation of district's assets.

OBJECTIVES OF INTERNAL CONTROL:

The three objectives of internal control are to ensure the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. The safeguarding of assets is a subset of all of these objectives.

Continuous monitoring and testing is needed to help to identify poorly designed or ineffective controls. The administration is also responsible for communicating the objectives of internal control and ensuring the organization is committed to sustaining an effective internal control environment.

COMPONENTS OF INTERNAL CONTROLS:

The five components of internal controls include the control environment, administration's risk assessment, administration's communication of the controls, control activities and monitoring of the controls.

CONTROL ENVIRONMENT:

The control environment includes the organizational structure, the control framework, the district's policies and procedures and internal and external influences. The tone set by the WINSLOW TOWNSHIP SCHOOL DISTRICT's board and administration determines the attitude toward the controls of the district.

ORGANIZATIONAL STRUCTURE:

The organizational structure determines the administration's responsibilities and the sets the relationship with the board, which sets the policies.

CONTROL FRAMEWORK:

Elements of a control framework include the following:

Segregation of duties to help ensure the reliability of the organization's internal controls, one person should not have access to all stages of a process. If there is not proper segregation situations could arise where errors or irregularities occur and go undetected.

Integrity and competence of the personnel performing the duties are key to achieving the desired controls. This includes hiring the proper people and continually training personnel. It is important to ensure that employees who perform financial tasks have the knowledge and skill to perform their duties.

Communication by the administration of the controls and the employee's responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise.

SECTION I – INTERNAL CONTROLS

Proper supervision of employees is needed to ensure proper execution of control activities.

DISTRICT'S POLICIES AND PROCEDURES:

The district's policies set the overall direction of the district. Procedures for all areas of financial preparation, reporting, operations, transportation, maintenance, personnel and payroll are needed. These policies and procedures will become the basis for the determination of compliance.

ADMINISTRATION'S RISK ASSESSMENT:

The administration has to conduct an assessment of risks relevant to the financial statements. This includes the identification of potential risks, the analysis of the potential impact of those risks on the ability to properly report the financial statements and the overall management of risks. Items to consider in the risk assessment of the district include, but are not limited to:

1. New personnel or new duties for existing personnel
2. How a change in accounting information system impacts controls and how effectively the training of personnel on new system was conducted
3. Changes in the regulations and laws that may affect the control environment
4. Record storage is appropriate and secure (fireproof cabinets when needed for manual documents and proper passwords and access limitations for electronic information)
5. District limits access to computers and data files
6. Segregation of duties
7. Transactions are recorded timely
8. Cash is deposited timely
9. Assets are physically safeguarded
10. Transactions are performed by only authorized personnel
11. Reconciliations are properly and promptly completed
12. Occurrences of management override

INFORMATION AND COMMUNICATION:

The administration needs to determine if the information systems utilized in the district are adequate and relevant for their intended purpose.

The district's administration is responsible for communicating the controls of the district and the responsibilities of each employee in the control system.

The administration is also charged with reviewing information that may indicate a flaw in the controls that would not allow the control to detect an error in a timely fashion.

CONTROL ACTIVITIES:

Control activities include the policies and procedures that are in place to achieve the controls desired. Documentation of the control activities is vital to the overall control environment. These activities include, but are not limited to:

1. Segregation of duties
2. Transactions are recorded timely
3. Cash is deposited timely
4. Assets are physically safeguarded
5. Transactions are performed by only authorized personnel
6. Reconciliations are properly and promptly completed

SECTION I – INTERNAL CONTROLS

CONTROL ASSERTIONS:

Control activities can be categorized into one or more assertions. All assertions should be addressed for each process (payroll, cash disbursements, etc).

1. Existence (E) /Occurrence (O) – Existence is whether the assets or liabilities of the district exist at any given point in time (cash, state aid receivable). Occurrence is the whether the transaction took place (goods were received before the PO was moved to accounts payable from encumbrances)
2. Valuation (V) or Allocation (A) – Valuation is whether the asset or liability is included on the board secretary's report at the proper value (the amount of cash or state aid receivable). Allocation is whether the revenue and expenditures were recorded in the proper amounts.
3. Accuracy/ Classification (A/CL) – transactions are recorded accurately and the classification of the transactions are proper.
4. Completeness (CO) – is whether all transactions are included (unrecorded purchase orders).
5. Cutoff (C) – Transactions are recorded at the proper time (purchase orders written in the proper year).

MONITORING:

The administration is charged with reviewing internal controls on an ongoing basis. Monitoring can include responding to the recommendation of the auditor in changes in the controls. Reviewing correspondence from outside sources such as banks and vendors for unusual items is part of monitoring.

Employees should understand the control activities and their responsibilities in those activities.

AFTER THE CONTROLS ARE ESTABLISHED:

Once the district establishes controls, those controls need to be evaluated at least annually and anytime circumstances dictate. Changes in personnel or regulations are examples of these.

As controls are evaluated they will either be effective or ineffective at achieving the proposed control. Controls are effective when there would be no material weaknesses in internal controls involved in financial reporting. Ineffective controls would be those where at least one material weakness exists. If a control is determined to be ineffective, then the control deficiency needs to be evaluated.

CONTROL DEFICIENCIES:

A control deficiency exists when the design or operation of a control does not allow the administration to prevent or detect misstatements on a timely basis. A design deficiency exists when a necessary control is missing or is not designed to enable the control objective to be met. An operational deficiency exists when control is designed properly, but does not operate as designed or the person performing the control is not qualified to perform the control.

A deficiency may exist that is unavoidable (segregation of duties in a small office). For these, compensating procedures should be put in place. These compensating procedures do not correct the deficiency.

REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

Reasonable assurance is a high level of assurance, but is not absolute. The district should understand that potential fraud could exist and not be detected timely in the following circumstances: when the district has poorly designed or operated internal controls, or when there are too many overrides of controls, when there is collusion between employees or between an employee and a third party.

SECTION I – INTERNAL CONTROLS

REVIEW OF DISTRICT PROCESSES:

When reviewing processes in the district, it may help to consider incorporating the "5 Ws".

1. Who performs each activity? Who receives the outcome of the activities?

2. What activities are performed? What forms and reports are used? What computer systems and files are used?

3. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?

4. Where are activities performed (i.e., board office, school, etc.)?

5. Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)

One final consideration should be whether any changes to the process will increase the efficiency of the process or firm up the controls.

CONTROLS LISTED:

The controls listed here are not intended to be a complete list of controls, as each district will have different processes, controls and concerns. These items should be used as a beginning for the review of controls.

SECTION I – INTERNAL CONTROLS

EVALUATING INTERNAL CONTROLS

TITLE: Internal Control

Subtitle: Evaluation of Internal Controls

Purpose: To ensure that controls are evaluated on as periodic basis to ensure the controls continue to be effective.

Procedure:

1. The business administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.
2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:
 - a. Change in personnel performing a control function
 - b. Change in accounting system
 - c. Change in regulations
3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.
4. Written documentation of the review of the controls in place should be kept.

SECTION I – INTERNAL CONTROLS
COMMUNICATING STAFF MEMBERS ROLES

Title: Internal Control
Subtitle: Communicating staff members role in the Internal Controls

Purpose: To ensure that everyone in the district who performs or should perform a control function understands the control.

Procedure:

1. The business administrator will establish a procedure to ensure the all employees and board members who are charged with a control understand the importance of the control and their role in the control environment.
 - a. Controls that are not performed with an understanding of the control will not be effective.
 - b. A review of the controls and the staff members' role in the controls should be conducted at least annually and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.
 - c. Documentation of these reviews should be maintained.

SECTION I -- INTERNAL CONTROLS
CASH CONTROLS

Title: Internal Control

Subtitle: Cash controls

Purpose: To identify the controls over cash and the personnel responsible

Procedure:

1. Cash Receipt activities:
 - a. Collection and posting of receipts due district handled by the accounts receivable clerk.
 - b. Deposit slips are prepared with copies of supporting documentation attached. Assistant BA reviews and initials deposit slips prior to posting to ensure proper recording of transactions.
 - c. Receipts are recorded in the computer system according to the approved chart of accounts.
 - d. The use of an accounts receivable system helps to ensure that transactions are recorded in the correct accounting period.
2. Cash balances are reviewed to identify investment opportunities. Investment vehicles must be in accordance with state statutes.
3. Reconciliations - All accounts are reconciled in a timely manner. Treasurer is responsible for the preparation of the monthly Cash Reconciliation Report to the Board, detailing beginning cash balances, monthly receipts and disbursements and ending cash.

SECTION I – INTERNAL CONTROLS
PAYROLL CONTROLS

Title: Internal Control
Subtitle: Payroll controls

Purpose: To identify the controls which exist over payroll related items.

Procedure:

1. The business administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:

a. With respect to payroll:

- Search for fictitious employees
- Determine improper alterations of amounts
- Verify that proper tax deductions are taken
- Examine time cards and trace to payroll records in order to verify the proper recording of employee hours.
- Verify the accuracy of pay rates by obtaining/reviewing the Human Resource Payroll Notice.
- Review the adequacy of internal controls relating to hiring, overtime, and retirement.
- Determine if proper payroll forms exist such as W-4s and I-9s.

The most substantial allocation of public funds for the operation of the school district is that made to the employees of the Board of Education for their services. Compensation will be tendered only to persons duly employed by this Board and only for services rendered.

Each Board resolution to employ or reemploy a person will include the person's name, position, the salary or rate of pay the person is to receive, the period of time for which employment is authorized; and the school, grade, class or special assignment, as appropriate.

No person may be assigned duties as a substitute employee whose employment has not been approved by the Board. The list to be approved by the Board will include the names of recommended substitutes, the duties to which each may be assigned, and the rate of pay. Substitute authorization will ordinarily be valid for one school year.

The minutes of Board meetings will record personnel actions of the Board, to include, but not be limited to, the appointment, promotion, resignation, retirement, death, discharge, compensation, or leave of absence for each employee. The minutes will also include effective dates for personnel action.

SECTION I – INTERNAL CONTROLS

Certain categories of staff members designated by the Superintendent of Schools, shall be required to use a time clock or sign in and out of work daily in order to verify days and hours worked. The service of extra-duty personnel must be certified by the appropriate supervisor before payment can be made.

The School Business Administrator/Board Secretary is authorized to withhold salary or wages for services not rendered, in accordance with Board policy.

Staff members shall be paid in accordance with the provisions in their collective bargaining agreement and/or in accordance with a schedule provided to all employees prior to the beginning of the contract or school year.

In accordance with N.J.A.C. 6A:23A-5.7, beginning with the 2008-2009 school year, at least once every three years, between the months of September through May, the Superintendent of Schools shall require each district employee to report to a central location(s) and produce picture identification and sign for release of his or her paycheck or direct deposit voucher. The accepted picture identification shall be in the form of a district-issued identification card, valid drivers' license, official passport, or other picture identification issued by a State, county, or other local government agency.

The Superintendent of Schools shall designate an appropriately qualified staff member to match the picture identification to the position control roster maintained by the office of personnel or human resources prior to release of the pay check or direct deposit voucher. If the district elects to conduct this payroll verification prior to the district's required implementation of the position control roster pursuant to N.J.A.C. 6A:23A-6.8, the district may use similar and suitable office of personnel or human resources generated listing of employees. Where no appropriate identification can be produced, the School Business Administrator/Board Secretary shall withhold paychecks or stop direct deposits until such time the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded, as appropriate to the circumstances.

Upon completion of the payroll check distribution verification procedures set forth in this Policy and N.J.A.C. 6A:23A-5.7, the Superintendent of Schools shall submit a certification of compliance, in a form prescribed by the Department of Education, to the Executive County Superintendent. Verification of the district's compliance with the provisions of N.J.A.C. 6A:23A-5.7 will be required as part of the annual audit.

The payroll journal will be certified by the Board Secretary, the President of the Board, and approved by the Superintendent.

SECTION II – ACCOUNTING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: GENERAL LEDGER

Procedure:

Monthly

- Compare Board Secretary's Report to Subsidiary Ledgers
 - May be done by software
- Compare Board Secretary and Cash Reconciliation Report for agreement
- Board Secretary Report balances for all funds
- Verify that all accounts and funds are reported in Board Secretary's Report
- Review all accounts for funds availability

Year-End Procedures

- At year end complete all accrual entries and properly close out accounts.
- Supporting documentation for all accounts, for audit verification.
- Review all year end purchases, for determination as accounts payable or carry forward encumbrance.
- Verify outstanding material encumbrances are paid within 90 days.

ACCOUNTS RECEIVABLE

- Appropriate users of facilities have been billed for usage and recorded appropriately
- Record tuition receivable for tuition students
- Record transportation receivable for all students transported
- Record tax levy receivable for general fund and debt service (if applicable)
- Record state aid receivable for general fund, special revenue, capital projects and debt service funds (if applicable)
- At year end – record receivable for food service reimbursements due from state

SECTION II – ACCOUNTING

ACCOUNTS PAYABLE

- Verify invoices are paid in a timely manner.
- Included in voucher package for payment, receiving copy is signed by receiver; invoice, voucher (signed by vendor if over applicable quote threshold)
- All vouchers signed off by appropriate officials (preferably by SBA)

PAYROLL

- Encumber all funds for contracted employees, who have board approval
- Verify funds availability for all applicable employee benefits including health benefits, PERS, social security, and tuition/workshop reimbursements

FIXED ASSETS

- Identify all equipment costs for fixed asset control if cost is over \$2,000, item must be tagged and recorded
- If district asset threshold is lower, item must be recorded in inventory control document and tagged
- If using grant funds, all equipment purchases must be tagged and identified by grant program
- Identify assets are that are no longer used
- For disposal of assets, utilizing either, donation to other school district, surplus sale, E-Bay or other electronic means
- Remove item from fixed asset inventory records

CASH MANAGEMENT

Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system

Cash disbursements-identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments

Treasury-confirm verification of signators on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payments

Investing-cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes

Reconciling-all accounts must be reconciled in a timely manner.

SECTION II -- ACCOUNTING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Use of School Facilities

Purpose: Buildings and facilities are constructed and purchased by the Board of Education for providing a school program. The Board encourages community use of these facilities providing that this use does not interfere with the program of the school.

Procedure: The Board of Education recognizes that district facilities are valuable community resources and encourages the community to use district facilities on a year-round basis, as long as such use does not interfere with the primary purpose of using school facilities to offer a full educational program for children. Prudent use and management of school facilities outside of the regular school operating schedules, providing that such use does not interfere with the orderly conduct of a thorough and efficient system of education, allows the community to benefit more broadly from the use of its own school property.

The Board further recognizes that unrestricted use of facilities can cause major damage to buildings, fields and courts. Therefore, it reserves the right to prohibit, rescind or change the use of its facilities, without notice to insure that proper care and maintenance can be accomplished. The Board and/or its agents, reserve the right to suspend or prohibit any use of facilities regardless of prior approval for use.

It is the responsibility of the Superintendent, or designee, in consultation with the appropriate principal and building and grounds supervisor to receive, review and approve/deny all requests for use of facilities under the stated policies consistent with Regulation 7510. It is also the administrator's responsibility to inform, in writing, the organization requesting the usage of their facility use of the application's approval or denial. The Board of Education reserves the right to deny facilities usage granted by the appointed administrator.

Requirements for Facilities Use

The Board of Education will permit the use of school facilities when such permission has been requested, in writing, and has been approved by the Superintendent, or designee, for the following uses or groups listed below. When several groups or agencies vie for the use of the same facility, use of facility will be awarded in the following order:

- Uses and groups directly related to the school and operations of the school and its programs;
- Uses and organizations indirectly related to the school;
- Departments or agencies of the Winslow Township Municipal Government;
- Other governmental agencies of the county and/or state;
- Community organizations formed for charitable, civic, recreational, or educational purposes and churches;

SECTION II- ACCOUNTING

- o School districts involved in a formal send/receive relationship with the Winslow Township School District.

In the event that the Superintendent deems it advisable, any written application may be submitted to the Board of Education for review and action. The Superintendent or Board of Education may refuse to grant the use of a school building or other facility whenever in their judgment there is good reason why permission should be refused. Neither shall be required to give a reason for such refusal.

The use of school facilities shall not be granted for the general or specific advantage of any commercial or profit making organization, private social functions, or any purpose which is prohibited by law. All functions for which facilities use is granted must be nondiscriminatory in nature. Pursuant to New Jersey Administrative Regulations, the Board of Education prohibits smoking in all district buildings and on school property.

Each user shall present evidence of the purchase of organizational liability insurance listing the Board of Education as additional insured to the dollar limit prescribed by the procedures by which facilities use is granted. Authorization for use of school facilities shall not be considered as an endorsement of or approval of the activity, person, group, or organization, nor the purpose they represent.

Use of school equipment used in conjunction with the use of school facilities must specifically be included in the written request for facilities usage, and said use may be granted by the procedures by which permission to use facilities is granted. The user of school equipment must accept full liability for any damages to or loss of such equipment that occurs while it is in use. Where specific rules or regulations so specify, no item of equipment may be used except by a qualified or certified operator. Use of district equipment on the premises by non-school personnel is limited to the equipment that is an integral part of the facility being used (e.g. basketball baskets in the gym, stage lights on the stage). No district equipment may be removed from the school premises for use by any non-district personnel. The Board of Education shall require that all users of school facilities comply with all policies and regulations of this Board and the rules and regulations of the district.

Fee Schedule

It is the intent of the Board of Education to provide a differentiated pattern of facilities use fees depending on the nature and purpose of the individuals and/or organizations for whom school facilities use is granted. The addition of a proctor fee is required for use of Middle and High School facilities and fees for Police coverage may pertain. Fees will also be incurred when use of facilities occurs during extended hours, i.e. times when the school facility would not be occupied (including weekdays and weekend hours when the Board of Education incurs and expense).

SECTION II- ACCOUNTING

Exempted (no fees for regular hours only); Fees for extended hours:

- Winslow Township Community Municipal agencies
- Winslow Township Community, Charitable, Civic, Recreational, or Educational Organizations
- Winslow Township School District staff, students and/or PTO's, HSA's, or PTA's
- County, State, and Federal Governmental entities; school districts involved in a formal send/receive relationship with the Winslow Township Board of Education

Fees for both regular and extended hours:

- Any other groups, agencies, and/or organizations not listed above including Churches.

A current detailed schedule of fees is contained in the regulations for Board Policy 7510.

N.J.S.A. 18A:20-20; 18A:20-34
Board Policy and Regulations #7510
Forms – Use of Facilities Application

SECTION II – ACCOUNTING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Inventory**

Subtitle: **Disposal of Obsolete Equipment**

Procedure:

Requests to dispose of outdated books and obsolete equipment must be made to the School Business Administrator. Such books must be at least five years old and equipment must be at least ten years old, with the exception of computers, and have been determined as obsolete by the professional administrative staff.

Equipment may not be sold directly to individuals. If the estimated fair value or the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock or perishable goods, it will be sold at public sale to the highest bidder. If the value is less than the amount, public sale is not required, but may be desirable.

All proceeds from the disposition of equipment or supplies will be deposited in the general fund of the Township Board of Education.

Legal Reference N.J.S.A. 18A:18A-4S

SECTION II – ACCOUNTING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Acceptance of Gifts**

Procedure:

The Board of Education may accept on behalf of and for the school district any bequest of gift of money or property for a purpose deemed by the Board to be suitable, and to utilize such money or property so designated.

Teachers are not empowered to receive gifts on behalf of the school. Prospective donors should be advised to consult the Principal or his/her designee.

All gifts shall be given to the school district as a whole, and not to a particular school. At the discretion of the Superintendent, the gift may be used in a particular school.

Guiding Principles

1. Gifts should serve a recognized and approved educational purpose.
2. There should be a minimum of advertising, and it must be of an unobjectionable nature.
3. There should be no conditions attached to gifts received by the school.
4. The use of educational material which should in any way obligate or reflect unfavorably upon the school or school system which accepts and uses such material should not be accepted.
5. If the same gift of a substantial nature or of one used as a direct teaching tool is offered by more than one company, the first one offered should be accepted.
6. The acceptance of any gift for educational purposes must not constitute or imply endorsement of that particular product over any other similar product.

N.J.S.A. 18A:20-4; 18A:20-11 et seq.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Inventory

Subtitle: Equipment Identification and Accountability

Procedure:

The Board of Education believes the efficient administration of the district requires the disposition of property and goods no longer necessary for school purposes. The Board directs the periodic review of all district property and authorizes the disposition by sale, donation, or discard of any property no longer required for the maintenance of the educational program or the efficient management of the school district. The disposition of any school property will be in accordance with this policy and applicable laws.

Real estate property will be disposed of by sale or otherwise, in accordance with N.J.S.A. 18A:20-5 and N.J.A.C. 6A:26-7.4. If an approved site is to be altered or disposed of through sale, transfer or exchange of all or part of the total acreage, including facilities, if applicable, a written request for approval of the disposal will be made to the Department of Education in accordance with the requirements of N.J.A.C. 6A:26-7.4 et seq. The Department of Education will notify the district of its approval or disapproval.

The Board may, by resolution and by sealed bid or public auction, authorize the sale of its personal property not needed for school purposes. If the estimated fair value of the property to be sold exceeds fifteen percent of the bid threshold in any one sale and it is neither livestock nor perishable goods, it shall be sold at public sale, together with a description of the items to be sold and the conditions of sale, shall be published once in an official newspaper. By resolution of the Board, the purchasing agent may include the sale of personal property no longer needed for school purposes as part of specifications to offset the price of a new purchase.

Personal property may be sold to the United States, the State of New Jersey, or to any body politic in the State of New Jersey, or any foreign nation which has diplomatic relations with these United States by private sale without advertising for bids.

Notwithstanding anything to the contrary in this policy, property acquired with federal funds for use in a federally funded program will be disposed of in accordance with applicable law and guidelines.

The Superintendent shall develop regulations for the disposition of district property that provide for the review of the continued usefulness of all property in conjunction with the periodic inventory of property; the recommendation for Board designation of property for sale, donation, or discard; and the disposition of property in a fair and open manner consistent with the public interest and applicable laws.

N.J.S.A. 18A:18A-5; 18A:18A-45; 18A:20-6 et seq. N.J.A.C. 6A:26-7.4

SECTION II – ACCOUNTING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Sales Tax Exemption Qualifications**

Procedure:

1. Only expenditures from the approved Board of Education operating budget are eligible for sales tax exemption.
2. Exemption letters are available through the Business Office.

Legal Reference: Sales Tax Exemption Letter

SECTION III – CASH MANAGEMENT

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Petty Cash Fund

Purpose: To establish a uniform method of account for the Petty Cash Funds

Procedure:

1. The Board of Education recognizes the convenience of an imprest cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of an imprest (revolving) fund at the Business Administrator's Office in the amount of \$3,000.00.
3. Petty cash funds may be disbursed only for the immediate payment of comparatively small expenditures and may not be used to circumvent the regular purchasing procedures of this district. Each request for petty cash funds must be in a written document that is signed by the person making the request; supporting documents, if any, will be affixed to the request.
4. The custodian of a petty cash fund shall submit to the Board Secretary a request for replenishment when the moneys available in the fund have declined to twenty-five percent or less of the authorized amount of the fund. The Board Secretary shall prepare a voucher for approval by the Board. The voucher will include disbursement slips to support the amount of the replenishment and its allocation to any account.
5. The petty cash box must be secured daily. All petty cash funds will be closed out for audit at the end of the school year, and unused funds will be returned to the depository. The custodian of each fund will report to the Board on amounts disbursed from the fund not less than once each year.

N.J.S.A. 2C:21-15

N.J.S.A. 18A:19-13; 18A:23-2

N.J.A.C. 6A:23-2.9 et seq.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Student Activity Funds

Purpose:

To establish financial controls for the administration of the various student activities operated for the benefit of the students, managed by adults, not part of the regular instructional program with the Board indirectly responsible

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips.
2. The Board authorizes the maintenance of student activity funds.
3. All funds must be self- sustaining, the responsibility of a designated person and administered by the Business Administrator.

Procedure:

1. Receipt of Funds:

- A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited in a reasonable amount of time into the established bank checking account.
- B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- C. All funds collected must be turned in to the School Business Administrator/Board Secretary within a timely basis and must be deposited within 48 hours once they are received by the Business Office. If the advisor is unable to bring Student Activity receipts to the board office, each school has bank bags/keys located in the office. These bags may be used in transferring daily Student Activity receipts to the Board Office.
- D. The Student Activity Bookkeeper shall ensure that all deposits agree with the entries, and are traceable to the actual receipt/student activity account. A copy of the processed deposit slip will be returned to the advisor for record keeping. If a discrepancy occurs we will have a second person count revenue. If revenue is not correct it will be noted on your deposit receipt for your review/correction.

2. Disbursement of Funds:

- A. All payments for supplies, equipment, and services for the co-curricular program will be made in accordance with established purchasing procedures of the district.

SECTION III – CASH MANAGEMENT

Purchase orders for goods and services purchased through the student activity fund will be approved by the School Business Administrator/Board Secretary. Disbursements will be made by check and only upon the request of a staff advisor and the approval of the School Business Administrator/Board Secretary.

- B. No educational materials may be purchased from these funds. All items purchased are to be shipped to our school district **never** a residential home.
- C. The school principal is responsible for their school accounts and must sign all Student Activity Cash Paid Vouchers when a request for a check is made. The advisor assigned to their student activity account is responsible for the completeness of the cash paid voucher, and shall provide the proper supporting documentation.
- D. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- E. Checks will require two signatures: that of the Business Administrator and the Superintendent.
- F. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Student Activity Bookkeeper in the Business Office.

A financial report of each general organization fund shall be submitted to the Board monthly. These reconciliations are kept on file, with all canceled checks, for review by the District Auditor and/or School Business Administrator.

Class Accounts/Discontinued Activities:

- A. All moneys accumulated in the account of a specific class or activity will, upon the graduation of that class or the discontinuance of the activity, revert to the student activity fund. Balances remaining in a graduating class account will be redistributed once any financial responsibilities of the class are satisfied during the summer.

Form - Student Activity Record of Payments Received
Form - Student Activity Cash Paid Voucher

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **ATHLETIC FUND**

Purpose: To establish the financial controls for the administration of the inter-scholastic athletic program to insure the program is operated fairly and efficiently, and the Board is fully informed of its status.

Procedure:

Moneys may be collected from and disbursed for only the interscholastic athletic program duly approved by the Board of Education.

The Board will facilitate the interscholastic athletic program by providing sufficient funds to overcome any deficit existing in the athletic fund at the conclusion of the school year.

The Assistant Principal/Athletic Director shall be responsible for the administration of the athletic fund. The fund will be audited annually and will be administered under appropriate accounting controls. The books of account will include income and expenses separately for each approved athletic program.

All gate receipts must be turned in to the Athletic Director within twenty-four hours of collection and must be deposited on the day they are received.

N.J.S.A. 18A:19-14; 18A:23-2

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Pay Procedures
Procedure:

1. Regular Pay:

A. Employees will be paid on the 15th and the 30th of each month as per contract. When this is a school holiday or an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day after 3:00 p.m.

B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.

C. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.

D. Beginning with the 2008-2009 school year, at least every three years, during the first pay in October each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.

E. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.

F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.

G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

2. Extra Contracts:

A. Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment are accounted for by the High School Vice Principal in charge of Athletics.

B. All other extra contracts will be paid one-half on the first pay of December and one-half on the last pay in June.

SECTION III – CASH MANAGEMENT

3. Substitutes and Hourly Paid Employees:

- A. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date.
- B. A **Payroll voucher** is used to report hours and/or days worked for this classification of employees.

4. Overtime:

- A. Overtime is also reported on the **Payroll Voucher** and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

5. Deductions will routinely be made as required for federal income tax, social security and medicare; New Jersey income tax, unemployment assistance, and other miscellaneous taxes; and by the New Jersey Division of Pensions.

Deductions may also be made, provided they have been duly authorized by the employee in writing, for contributions on the employee's behalf for:

1. The payment of premiums for group life, accidental death or dismemberment, hospitalization, medical, surgical, major medical, health and accident, and legal insurance plans, N.J.S.A. 18A:16-13;
2. The purchase of United States Government bonds, N.J.S.A. 18A:16-8;
3. The employee's participation in a summer payment plan;
4. Tax sheltered annuities or custodial accounts, N.J.S.A. 18A:66-127;
5. Payments to a credit union, N.J.S.A. 40A:19-17;
6. An approved charitable fund raising campaign, N.J.S.A. 52:14-15.9c; and
7. Bona fide organizational dues, N.J.S.A. 52:14-15.9e.

Contributions shall be made as soon as is reasonably possible after the funds have been deducted from an employee's salary. No contribution shall be made on behalf of an employee until the amount contributed has been deducted from the employee's salary.

No more than five accounts will be approved for remittance at any one time.

SECTION III – CASH MANAGEMENT

An employee who wishes to pay into a tax sheltered annuity or mutual fund offered by a firm not approved by this Board for payroll deductions must make his/her payment individually.

No Board employee shall withhold or pay to another or purchase or have assigned, other than by court order, any compensation for the services rendered by an employee of this district.

N.J.S.A. 18A:16-9; 18A:66-19; 18A:66-30; 18A:66-78; 18A:66-128

N.J.S.A. 43:3C-9

N.J.S.A. 52:14-15.9; 52:18A-107 et seq.

N.J.S.A. 54:8A-9

N.J.A.C. 6A:23-2.8; 6A:23-2.10

SECTION III – CASH MANAGEMENT

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Budget Account Number Coding

Procedure:

When completing purchase orders for materials, supplies, equipment and /or services, it is important to use the correct Budget account number as outlined by the New Jersey Chart of Accounts.

To assist administrators, supervisors and staff members who complete purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 13 digits as follows:

11 190 100 610 XXX 01 11 - Fund 190- Program 100-Function 610-Object 01- Location

Fund- an accounting entity with a self-balancing set of accounts.

- 11 General Fund (instruction);
- 12 Capital Outlay Fund (assets over \$2,000)/acquiring fixed assets
- 13 Special Schools;
- 20 Special Revenue

Program- activities and procedures to accomplish an objective.

- 105 – Pre-K, 110- K, 120- 1-5; 130- 6-8; 140-9-12; 150-Home Instruction; 190-Undistributed
- 200- *Special Programs*(Special Education);
- 000- *Undistributed Expenditures*- charged indirectly to a program

Function - describes the activity for which a service/material is acquired.

- 100- *Instruction*- activities dealing directly with instruction
- 200- *Support Services*- provide administrative, technical support to enhance instruction.

Examples: 211-Attendance/Social Services 213- Health Services 240 - Support-Sch. Admin.

Object- the service obtained as a result of a specific expenditure.

- 320 *Purchased Professional Services*- Consultants, Assembly speakers
- 420 *Cleaning, repair and Maintenance Services*- Equipment and repair contracts
- 500 *Repair and maintenance of Instructional Equipment*
- 580 *Travel-Staff Conferences*-staff mileage
- 590 *Miscellaneous Purchased Services*-Printing costs-student publications, booklets,
- 610 *General Supplies*-A.V. supplies, furniture under \$2,000, workbooks, classroom/off. supplies
- 640 *Textbooks*
- 730 *Equipment* - Capital Outlay Fund - each unit must exceed \$2,000 & last more than a year.
- 800 *Miscellaneous Expenditures*- Awards, graduation expenses, registration-conferences

Location - School Buildings/ Departments - Examples:

High School	Middle School	Elementary Schools	Curriculum Office
Human Resources	Special Services	Maintenance	Transportation
Business Office			

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Budget Development Process**

Procedure:

School Budgets – Site Based Management

School Budgets are the responsibility of the Building Principal. It is also the responsibility of the Principal to justify proposed expenditures in each of the line item accounts. Building Principals track their school accounts during the year making the necessary transfers needed to ensure no accounts are over- expended. If during the budget development process there is a need to reduce the school budgets, the Building Principal will be notified of the amount. Below is a tentative breakdown of the budget process.

October

Distribution of:

1. Individual school/ department line item budget
2. Personnel request; for additions and /or reductions of staff.

November

1. Beginning of November, meeting with the Superintendent of Schools, School Business Administrator, and individual School Principal or Supervisor to review additional needs for the following year.
2. Return of the individual school/ department line item Budget, along with the personnel request.
3. November -Teachers may begin inputting orders through Ed Data system for next year.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Budget Transfers

Procedure:

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Building Principals and/or Curriculum Supervisor. Requests must be submitted using the budget transfer request form. When transferring money from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected, are used and fill in the description of the account.

Update transfer report as necessary, (suggested on a monthly basis), for submission to County Office twice a year (December and June).

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Grant Application Procedure

Procedure:

1. The District receives funding from various Federal, State and local agencies. All grant applications must be submitted for approval prior to submission to the Granting Authority to the Building Principal, and then to the School Business Administrator. All grants require approval from the Superintendent and action from the Board of Education.
2. To ensure that funds are utilized for allowable purposes, purchase requisitions/purchase orders should be reviewed by the grant administrator. In addition, the grant administrator must confirm that the vendors are not on the list of suspended or disbarred vendors.
3. The School Business Administrator will review fiscal and performance activities to ensure compliance with statutory and grant requirements, review the list of disbarred vendors, and ensure compliance with purchasing regulations. Expenditures of Federal funds will be made in compliance with EDGAR 80:36.
4. When required, monitoring reports will be prepared and submitted on a timely basis, as stipulated by the granting agency.
5. Federal funds should be obligated and liquidated on a timely basis. For programs which require the drawing down of funds, such draws should be made on a reimbursement basis. Interest earned over \$100.00 must be returned to the Federal Agency at least quarterly.
Draw down procedures for federal funds are as follows:
 - a. Budgetary expenditures will be reviewed on a regular basis.
 - b. Expenditures will be grouped by function.
 - c. Only funds expended or that are reasonably expected to be expended by month's end (i.e. payroll disbursements) may be requested for reimbursement.
 - d. The Business Administrator, Assistant Business Administrator and/or Accountant can then request reimbursement of expended funds through the Electronic Web Enabled Grant (EWEG) System. Copies of reimbursement requests, and corresponding budget statements are retained on file for review.
6. All other procedures as described in this handbook will apply to transactions involving grant funds.

SECTION V – POSITION CONTROL

POSITION CONTROL STANDARD OPERATING PROCEDURE

Position control is a process to measure the current status of positions for personal services within the district in order to analyze their fiscal impact on the whole budget year. The impact of a position is determined by actual expenditures from the beginning of a fiscal year plus amounts set aside to cover appointments to the position for the remainder of the fiscal year.

The concept of position control implies that each position must be defined in specific terms and that the hiring procedure may not be completed until a specifically defined position exists for the applicant. Budget Status is determined by combining elements from the Position File, the Payroll Distribution File, and the Employee Data Base.

The base line year to use for position control is the snapshot date of February 1 of the prebudget year. Grouping should be established by budgetary function and object at a minimum.

According to 6A:23A-6.8, districts shall maintain an accurate, complete, and up-to-date automated position control roster in order to track the actual number of employees, as well as, the category of employees in detail.

The position control roster shall:

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
 - i. The employee name
 - ii. The date of hire
 - iii. A permanent position tracking number for each employee including:
 - (1) An accurate expenditure account code(s)
 - (2) The building the position is assigned
 - (3) The certification title and endorsement held, as applicable
 - (4) The assignment position title as follows:
 - (A) Superintendent or Chief School Administrator
 - (B) Assistant Superintendent
 - (C) School Business Administrator
 - (D) Board Secretary (when other than I, II or III above)
 - (E) Principal
 - (F) Vice Principal
 - (G) Director
 - (H) Supervisor
 - (I) Facilitator
 - (J) Instructional Coach by Subject Area

SECTION V – POSITION CONTROL

- (K) Department Chairperson by Subject Area
 - (L) Certificated Administrator – Other
 - (M) Guidance
 - (N) Media Specialist/Librarian
 - (O) School Nurse
 - (P) Social Worker
 - (Q) Psychologist
 - (R) Therapist – OT
 - (S) Therapist – PT
 - (T) Therapist - Speech
 - (U) Certificated Support Staff – Other
 - (V) Teacher by Subject Area
 - (W) Instructional Assistants
 - (X) Certificated Instructional-Other
 - (Y) Aides supported by IEP
 - (Z) Other Aides
 - (AA) Maintenance Worker
 - (BB) Custodian
 - (CC) Bus Driver
 - (DD) Vehicle Mechanic
 - (EE) Food Service
 - (FF) Other Non-certificated
- iv. A budgetary control number for substitute teachers
 - v. A budgetary control number for overtime
 - vi. A budgetary control number for extra pay
 - vii The status of the position (filled, vacant, abolished, etc.)
 - viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;
 - ix. Each of the following:
 - 1. base salary
 - 2. step
 - 3. longevity
 - 4. guide
 - 5. stipends by type
 - 6. overtime
 - 7. other extra compensation
 - x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
 - xi. The position's full-time equivalent value by location;
 - xii. The date the position was filled; and

SECTION V – POSITION CONTROL

xiii. The date the position was originally created by the board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the board.

A. Purpose

The purpose of this Standard Operating Procedure is to describe forms and procedures needed to assign position control numbers and create, or abolish positions.

B. Scope

These procedures cover all positions and all employees of the district.

C. Authority

The assignment of PCN's should be initiated by the CSA. Human Resources in conjunction with the SBA should maintain a list available to the CSA when hiring or transferring employees for the district. It is recommended that the PCN number be referenced in the resolution approved by the Board of Education.

D. Position

A position is a set of duties and responsibilities specified in a specific job description assigned to be performed by an employee of the district. A position may be full-time, part-time, stipend, permanent/non-permanent, seasonal (summer school, after school, athletics, etc...) and either filled or vacant. A permanent position does not exist until it has been authorized and established by the Board of Education, Human Resource and the Office of Business Administration.

E. Position Control Number – Creating and Maintaining

Position Control data is maintained in the Office of Business Administration. (See attached sample for creating) It is recommended that monthly or semi-monthly before the payroll is processed a report or review be done of all employees being paid. This report or review should indicate at a minimum the individuals PCN and linked budgetary account to be charged. Individuals not assigned a PCN must be assigned one and any vacant PCN should be noted for future reference.

F. Position Control Number (PCN)

A position control number (PCN) is created to represent each board approved contracted *position* within a district. These control numbers are attached to the budget spread, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding control number is linked to the employee who is currently filling the position. Control numbers that are not linked to any employees represent vacant positions. An example: if your district has five board approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

SECTION V – POSITION CONTROL

PCNs are independent of employee records. Each PCN represents a separate *position* within the district, *not* the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person.

Vacant PCNs can provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCNs represent *positions* within the district, they are only added or deleted when a job position itself is either created or phased out.

G. Request for PCN for a New Position

Departments request for the use of PCNs for new positions or to reactivate an abolished position shall include detailed justification and a cost benefit analysis. The superintendent will determine if the new position is justified, needed and that adequate funds are or have been budgeted. Based on this determination, the superintendent will decide if they will make a recommendation to the Board of Education. Upon approval from the Board of Education, the Office of Business Administration will create a new PCN.

H. Other

Each PCN shall be integrated with the payroll system to ensure that the correct budgetary account is charged. The PCN system should be able to track through payroll and the personnel system the position by account number, individual, PCN and the history of the use of the PCN.

I. Sample Reports

The attached sample reports are to give the SBA information on the actual full function of the use of an integrated and non-integrated PCN system and suggestions for creating actual position control numbers for staff within their particular district.

- Personnel to Payroll Spread – This report compare personnel information to payroll.
- History Report-This report shows reflects who has been assigned to a specific PCN.
- PCN by alpha-A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charged and salary charged.
- PCN by budgetary account- A list of all staff by budgetary account code with PCN, FTE, budgetary account charged, percent charged and salary charged.
- Recommendation for Formation of Position Control Numbers – Examples for PCN segments.

SECTION V – POSITION CONTROL

- Position Control Sample Spreadsheets-These are examples of small districts that are not using integrated systems of how PCN can be controlled using simple spreadsheet formats.
- Internal Control Questionnaire- An example of the segregation of duties with regard to the assignment of Position Control Numbers.

SECTION V – POSITION CONTROL

Recommended Format for Meaningful PCNs

Each individual district must develop a PCN format that represents their board-approved positions. If broken down into segments, PCNs are easily identifiable.

The chart below displays a recommended format that is consistent with other districts maintaining PCNs. This format can be implemented as is, or it can be used to assist your district in developing your own PCN format.

Recommended Format for PCN Segments

General Category	District Location	Dept / Position	Specific Grade	Total # of Positions Available
3 char	2 chars or digits	4 char	2 chars or digits	2 digits
ADM	BO	SUPT	NA	01
ADM	BO	BADM	NA	01
SEC	BO	BADM	NA	01
TCH	HS	MATH	09	01
TCH	HS	MATH	09	02
TCH	MS	MATH	07	01

SECTION V – POSITION CONTROL

Suggested General Category Codes

Category Description	Code
Administrators	ADM
Aides	AID
Bus Drivers/Transp.	BUS
Child Study Team	CST
Clerical	CLR
Custodians	CUS
Food Service Workers	FSW
Maintenance	MNT
Nurses	NRS
Secretarial	SEC
Special Services	SPS
Supervisors	SUP
Support Staff	SPT
Teachers	TCH
Technology	TCN

SECTION V – POSITION CONTROL

Suggested Department/Position Codes

Department/Position	Code
Superintendent	SUPT
Business Admin.	BADM
Assistant BA	ABA
Principal	PRIN
Director	DIR
Supervisor	SUPV
Payroll	PYRL
Bookkeeper	BKPR
Accounts Payable	APAY
Accounts Receivable	AREC
School Secretary	SCHS
Psychologist	PSYC
Clerk	CLRK
Math	MATH
History	HIST
English	ENGL
Science	SCNC
Instructional Aide	INST
Special Ed Aide	SPEC
Cafeteria Aide	CAFT

SECTION V – POSITION CONTROL

Suggested Grade Codes

Grade Level	Code
Kindergarten	KD
Grade 1	01
Grade 2	02
Grade 3	03
Grade 4	04
Grade 5	05
Grade 6	06
Grade 7	07
Grade 8	08
Grade 9	09
Grade 10	10
Grade 11	11
Grade 12	12
Floating/Multiple Grades	FL
Grade Not Applicable	NA

Anytown Board Of Education

Personnel UPC Spread vs. Payroll Default Budget Spread

Custom Filter & Active Employees & Location "Battle Hill"

PrimaryEmp # Name Loc Dept JT Unique Position Code Personnel Salary Payroll Salary

Acct #	Desc	Amount	Percent	Defa	Acct #	Amount	Percent	Defa
VLARADO342	11-000-262-110-02-2Yes	OSCAR 02 SAL CUSTODIAL BH	100.00	Yes	CUS-BH-CUST-NA-02 BH CUSTCUSTODIAL BH	62,245.00	100.00	Yes
VILA10702	11-190-100-106-02-02-2es	ITALIA 02 PLAY/CAFE AIDES BH	100.00	Yes	AIDE-BH-CP-NA-02 BH C/P AIDE Cafe/Play Assistant 100.00	0.00	100.00	Yes
MALLARD10081	20-270-100-101-06-0Yes	KATIE 02 TITILE II-A SAL CSR TEACH	100.00	Yes	TCH-BH-TCH-NA-08 BH TCHRTeacher Class III 100.00	47,280.00	100.00	Yes
ENEDICT4	11-110-100-101-01-02-2es	PATRICIA 02 KIND TCHR SAL BH	100.00	Yes	TCH-BH-KDG-KD-01 BH KDG TCHRTeacher Class IV 100.00	89,295.00	100.00	Yes
ERARDINELLI7320	11-000-262-10-02-02Yes	SILVANO 02 SAL CUSTODIAL BH	100.00	Yes	CUS-BH-CUST-NA-01 BH CUSTCUSTODIAL BH	50,682.00	100.00	Yes
IRSTLER8940	11-120-100-101-01-2Yes	CHRISTINA 02 GRADES 1-4 TCHR SAL BH	100.00	Yes	TCH-BH-TCH-NA-23 BH TCHRTeacher Class V 100.00	59,039.00	100.00	Yes
REA10687	11-130-100-101-01-09	ALEXANDRA 02 GRADES 6-8 TCHR SAL KMS	100.00	Yes	TCH-KMS-TCH-NA-44 KMS TCHRTeacher Class III 100.00	47,280.00	100.00	Yes
REHM10789	11-190-100-106-01-02-2es	ALISON 02 TCHR ASSISTANTS BH	100.00	Yes	TA-BH-TA-NA-03 BH TCHR ASSTTeacher Assistant 100.00	17,683.00	100.00	Yes
RYANS5860	11-215-100-106-01-19-2es	ERWALINDA 02 PS DISAB PT AIDE	100.00	Yes	TA-NA-PSDPT-NA-01 PSD PT TATeacher Assistant 100.00	23,427.00	100.00	Yes
APONEGRO46	11-120-100-101-01-2Yes	SAM 02 GRADES 1-4 TCHR SAL BH	100.00	Yes	TCH-BH-TCH-NA-01 BH TCHRTeacher Class V 100.00	92,337.00	100.00	Yes
ASSIDY8946	11-120-100-101-01-2Yes	DONNA 02 GRADES 1-4 TCHR SAL BH	50.00	Yes	TCH-BH-TCH-NA-11 BH TCHRTeacher Class IV 50.00	54,055.00	50.00	Yes
MOCHAVI4470	11-000-218-104-01-2Yes	FREDA 02 SAL GUIDANCE BH	100.00	Yes	SPT-BH-GUID-MG-01 BH GUIDTeacher Class V 100.00	87,828.00	100.00	Yes

Anytown Board Of Education Unique Position Code Report - By Employee

_upc5_092706 09/29/2008

Custom Filter & Active Employees & Location "Battle Hill"

Emp# Name	Loc	Dept	UPC Desc	UPC FTE	Active	Job Titles	Acct#	UPC Run Amt or Calc Sal%
Employees With UPC Codes								
42 ALVARADO, OSCAR		02						
US-BH-CUST-NA-02	BH		CUST	1.00	Custodian 1.00		11-000-262-110-02-02	100.00 62,245.00
0702 AVILA, ITALIA		02						
JDE-BH-CP-NA-02	BH		CP AIDE	1.00		Cafe/Play Assistant	11-190-100-106-02-02	100.00 0.00
0081 BALLARD, KATIE		02						
CH-BH-TCH-NA-08	BH		TCHR	1.00		Teacher Class III	20-270-100-101-06-20	100.00 47,280.00
BENEDICT, PATRICIA		02						
CH-BH-KDG-KD-01	BH		KDG TCHR	1.00		Teacher Class IV	11-110-100-101-01-02	100.00 89,295.00
320 BERARDINELLI, SILVANO		26						
US-BH-CUST-NA-01	BH		CUST	1.00	1.00	Custodian	11-000-262-110-02-02	100.00 50,682.00
940 BIRSTLER, CHRISTINA M		02						
CH-BH-TCH-NA-23	BH		TCHR	1.00		Teacher Class V	11-120-100-101-01-02	100.00 59,039.00
0687 BREA, ALEXANDRA		02						
CH-KMS-TCH-NA-44	KMS		TCHR	1.00		Teacher Class III	11-130-100-101-01-09	100.00 47,280.00
0789 BREHM, ALISON		02						
A-BH-TA-NA-03	BH		TCHR ASST	1.00		Teacher Assistant	11-190-100-106-01-02	100.00 17,683.00
860 BRYANS, ERMALINDA		SS						
A-NA-PSDPT-NA-01	PSD PT		TA		Teacher Assistant 1.00		11-215-100-106-01-19	100.00 23,427.00
6 CAPONEGRO, SAM		02						
CH-BH-TCH-NA-01	BH		TCHR		Teacher Class VI 1.00		11-120-100-101-01-02	100.00 92,337.00
946 CASSIDY, DONNA M		02						
CH-BH-TCH-NA-11	BH		TCHR		Teacher Class IV 0.50		11-120-100-101-01-07	50.00 27,027.50
								50.00 27,027.50
								54,055.00
470 COCHAVI, FREDA		02						
PT-BH-GUID-MG-01	BH		GUID	1.00		Teacher Class V	11-000-218-104-01-02	100.00 87,828.00
799 CORBETT, MAUREEN		02						
CH-BH-TCH-NA-02	BH		TCHR	1.00		Teacher Class V	11-120-100-101-01-02	100.00 59,668.00
000 DAVIS, DONNA		SS						
PS-NA-CST-NA-06	SAL- CST				1.00	Teacher Class V	11-000-219-104-01-19	100.00 83,934.00
0361 DECKER, DAWN M		02						
CH-NA-PSDPT-NA-04	PSD PT		TCHR	1.00		Teacher Class V	11-215-100-101-01-19	100.00 57,383.00
465 DEHANN, IENNIEP I		07						

BOARD OF EDUCATION

SALARY COMPARISON

ACCOUNT TO CHARGE	%	CHARGED NAME	2007-2008		2008-2009		DIFFERENCE
			RATIFIED SAL.	TOTALS	BUDGET	TOTALS	
Health Services							
11-000-213-100-003		Last Name, First Name	\$ 46,841.00		49,581.00		
11-000-213-100-003		Last Name, First Name	\$ 62,409.00		69,837.00		
				\$ 109,250.00		\$ 119,418.00	\$ (10,168.00)
Related Services							
11-000-216-101-003		Last Name, First Name	\$ 7,849.00		0.00		
11-000-216-101-003		Last Name, First Name	\$ 76,001.00		80,104.00		
11-000-216-101-003		Last Name, First Name	\$ 77,246.00		80,104.00		
				\$ 161,096.00		\$ 160,208.00	\$ 888.00
Extra Services							
11-000-217-106-003		Last Name, First Name (.5 Asst)	\$ 9,658.00		0.00		
11-000-217-106-003		Last Name, First Name	\$ 19,416.00		0.00		
11-000-217-106-003		Last Name, First Name	\$ 19,594.00		0.00		
11-000-217-106-003		Last Name, First Name	\$ 17,033.00		18,506.00		
11-000-217-106-003		Last Name, First Name	\$ 21,877.00		23,240.00		
				\$ 87,578.00		\$ 41,746.00	\$ 45,832.00
Guidance							
11-000-218-104-003		Last Name, First Name	\$ 79,737.00		82,687.00		
11-000-218-104-003		Last Name, First Name	\$ 78,491.00		81,396.00		
				\$ 158,228.00		\$ 164,083.00	\$ (5,855.00)
CST							
11-000-219-104-003		Last Name, First Name	\$ 74,787.00		82,687.00		
11-000-219-104-003		Last Name, First Name	\$ 79,737.00		82,687.00		
11-000-219-104-003	80%	Last Name, First Name	\$ 78,192.00		81,872.00		
11-000-219-104-003		Last Name, First Name	\$ 50,998.00		54,004.00		

11-000-219-104-003	CST Chairperson	\$ 10,253.00	10,631.00	\$ 293,967.00	\$ 311,881.00 (17,914.00)
CST Secretary					
11-000-219-105-003	Last Name, First Name	\$ 40,580.00	42,336.00	\$ 40,580.00	\$ 42,336.00 (1,756.00)
Supvtr of Instruction					
11-000-221-102-003	Last Name, First Name	\$ 14,948.00	20,468.00	\$ 14,948.00	\$ 20,468.00 (5,520.00)
Librarian					
11-000-222-100-003	Last Name, First Name	\$ 77,246.00	80,104.00		
11-000-222-100-003	Last Name, First Name	\$ 75,355.00	79,021.00	\$ 152,601.00	\$ 159,125.00 (6,524.00)
Treasurer					
11-000-230-100-023	Last Name, First Name	\$ 3,725.00	3,800.00	\$ 3,725.00	\$ 3,800.00 (75.00)
Superintendent Office					
11-000-230-100-033	Last Name, First Name	\$ 52,716.00	55,088.00		
11-000-230-100-033	Last Name, First Name	\$ 143,921.44	150,398.00	\$ 196,637.44	\$ 205,486.00 (8,848.56)
Principal					
11-000-240-103-003	Last Name, First Name	\$ 96,633.00	105,833.00		
11-000-240-103-003	Last Name, First Name	\$ 97,797.00	106,997.00	\$ 194,430.00	\$ 212,830.00 (18,400.00)
Secretarial					
11-000-240-105-003	Last Name, First Name	\$ 40,580.00	42,336.00		
11-000-240-105-003	Last Name, First Name	\$ 40,180.00	41,936.00		
11-000-240-105-003	Last Name, First Name	\$ 40,180.00	41,936.00		
11-000-240-105-003	Last Name, First Name	\$ 38,168.00	41,936.00		
Business Office					
		\$ 159,108.00	\$ 168,144.00	\$ 159,108.00	\$ 168,144.00 (9,036.00)

11-000-251-100-003	Last Name, First Name	\$ 40,221.00	42,031.00	
11-000-251-100-003	Last Name, First Name	\$ 29,178.00	30,491.00	
11-000-251-100-003	Last Name, First Name	\$ 48,230.00	50,400.00	
11-000-251-100-003	Last Name, First Name	\$ 99,561.00	104,932.00	
		\$ 217,190.00		\$ 227,854.00 (10,664.00)
Maintenance				
11-000-261-100-003	Last Name, First Name	\$ 41,428.00	42,551.00	
11-000-261-100-003	Last Name, First Name	\$ 41,428.00	42,551.00	
		\$ 82,856.00		\$ 85,102.00 (2,246.00)
Plant Operator				
11-000-261-100-013	Last Name, First Name	\$ 14,360.00	14,480.00	
		\$ 14,360.00		\$ 14,480.00 (120.00)
Custodian				
11-000-262-100-003	Last Name, First Name	\$ 37,452.00	38,467.00	
11-000-262-100-003	Last Name, First Name	\$ 29,528.00	31,237.00	
11-000-262-100-003	Last Name, First Name	\$ 39,004.00	40,077.00	
11-000-262-100-003	Last Name, First Name	\$ 34,386.00	37,925.00	
11-000-262-100-003	Last Name, First Name	\$ 34,386.00	37,925.00	
11-000-262-100-003	Last Name, First Name	\$ 77,235.00	80,711.00	
11-000-262-100-003	Last Name, First Name	\$ 30,164.00	31,871.00	
11-000-262-100-003	Last Name, First Name	\$ 34,386.00	37,925.00	
11-000-262-100-003	Last Name, First Name	\$ 34,386.00	37,925.00	
11-000-262-100-003	Last Name, First Name	\$ 37,452.00	38,467.00	
11-000-262-100-003	Last Name, First Name	\$ 47,822.00	49,974.00	
11-000-262-100-003	Last Name, First Name	\$ 39,686.00	40,759.00	
		\$ 475,887.00		\$ 503,263.00 (27,376.00)
Kindergarten				
11-110-100-101-003	Last Name, First Name	\$ 73,510.00	76,230.00	
11-110-100-101-003	Last Name, First Name	\$ 43,943.00	45,791.00	
		\$ 117,453.00		\$ 122,021.00 (4,568.00)
Grade 1-4				

11-120-100-101-003		Last Name, First Name	\$ 54,402.00	0.00
11-120-100-101-003		Last Name, First Name	\$ 80,337.00	83,287.00
11-120-100-101-003		Last Name, First Name	\$ 51,548.00	54,461.00
11-120-100-101-003		Last Name, First Name	\$ -	49,465.00
11-120-100-101-003		Last Name, First Name	\$ 74,110.00	76,830.00
11-120-100-101-003		Last Name, First Name	\$ 57,473.00	64,718.00
11-120-100-101-003	25%	Last Name, First Name	\$ 11,035.75	11,497.75
11-120-100-101-003	25%	Last Name, First Name	\$ 19,934.25	20,671.75
11-120-100-101-003		Last Name, First Name	\$ 48,086.00	51,878.00
11-120-100-101-003		Last Name, First Name	\$ 44,143.00	45,991.00
11-120-100-101-003		Last Name, First Name	\$ 44,350.00	48,289.00
11-120-100-101-003		Last Name, First Name	\$ 47,262.00	50,130.00
11-120-100-101-003		Last Name, First Name	\$ 50,027.00	54,177.00
11-120-100-101-003		Last Name, First Name	\$ 74,755.00	0.00
11-120-100-101-003		Last Name, First Name	\$ 74,755.00	77,521.00
11-120-100-101-003		Last Name, First Name	\$ 75,010.00	77,730.00
11-120-100-101-003		Last Name, First Name	\$ 49,057.00	51,878.00
11-120-100-101-003		Last Name, First Name	\$ 78,491.00	81,996.00
11-120-100-101-003		Last Name, First Name	\$ 45,321.00	48,004.00
11-120-100-101-003		Last Name, First Name	\$ 48,507.00	52,713.00
11-120-100-101-003		Last Name, First Name	\$ 77,846.00	80,704.00
11-120-100-101-003		Last Name, First Name	\$ 45,321.00	48,004.00
11-120-100-101-003		Last Name, First Name	\$ 76,001.00	78,813.00
11-120-100-101-003		Last Name, First Name	\$ 46,291.00	49,011.00
11-120-100-101-003		Last Name, First Name	\$ -	45,591.00
11-120-100-101-003	85%	Last Name, First Name	\$ 53,157.00	47,805.70
11-120-100-101-003		Last Name, First Name	\$ 77,501.00	80,313.00
11-120-100-101-003		Last Name, First Name	\$ -	50,587.00
11-120-100-101-003		Last Name, First Name	\$ 53,157.00	56,242.00
		Contingency for degree upgrade		

\$1,457,878.00 \$1,538,308.20 (80,430.20) \$

Grade 5

11-120-100-101-013	25%	Last Name, First Name	\$ 18,688.75	19,380.25
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11-120-100-101-013	25%	Last Name, First Name	\$ 11,035.75	11,497.75
11-120-100-101-013	25%	Last Name, First Name	\$ 19,934.25	20,671.75
11-120-100-101-013	25%	Last Name, First Name	\$ 16,225.00	18,105.00
11-120-100-101-013	66%	Last Name, First Name	\$ 50,160.66	52,016.58
11-120-100-101-013	34%	Last Name, First Name	\$ 15,502.30	16,418.26
11-120-100-101-013		Last Name, First Name	\$ 27,314.58	0.00
11-120-100-101-013	66%	Last Name, First Name	\$ 32,617.86	34,562.88
11-120-100-101-013	25%	Last Name, First Name	\$ 11,330.25	12,001.00
11-120-100-101-013		Last Name, First Name	\$ 79,091.00	81,996.00
11-120-100-101-013	25%	Last Name, First Name	\$ 19,772.75	20,724.00
11-120-100-101-013		Last Name, First Name	\$ 44,143.00	45,991.00
11-120-100-101-013		Last Name, First Name	\$ 76,001.00	78,813.00
11-120-100-101-013	25%	Last Name, First Name	\$ 18,752.50	19,432.50
11-120-100-101-013	25%	Last Name, First Name	\$ 11,330.25	12,323.75
11-120-100-101-013	25%	Last Name, First Name	\$ 16,225.00	18,105.00

\$ 468,124.90 \$ 462,038.726,086.18

Grade 6-8

11-130-100-101-003	75%	Last Name, First Name	\$ 56,066.25	58,140.75
11-130-100-101-003	50%	Last Name, First Name	\$ 22,071.50	22,995.50
11-130-100-101-003		Last Name, First Name	\$ 45,321.00	48,004.00
11-130-100-101-003	50%	Last Name, First Name	\$ 39,868.50	41,343.50
11-130-100-101-003		Last Name, First Name	\$ 79,737.00	82,687.00
11-130-100-101-003		Last Name, First Name	\$ 79,737.00	82,687.00
11-130-100-101-003	75%	Last Name, First Name	\$ 48,675.00	54,315.00
11-130-100-101-003	34%	Last Name, First Name	\$ 25,840.34	26,796.42
11-130-100-101-003	66%	Last Name, First Name	\$ 30,092.70	31,870.74
11-130-100-101-003	34%	Last Name, First Name	\$ 16,803.14	17,805.12
11-130-100-101-003	75%	Last Name, First Name	\$ 33,990.75	36,003.00
11-130-100-101-003		Last Name, First Name	\$ 58,673.00	65,963.00
11-130-100-101-003		Last Name, First Name	\$ 66,101.00	73,680.00
11-130-100-101-003		Last Name, First Name	\$ 77,501.00	80,313.00
11-130-100-101-003	75%	Last Name, First Name	\$ 59,318.25	62,172.00

11-130-100-101-003	Last Name, First Name	\$ 53,737.00	62,135.00	
11-130-100-101-003	Last Name, First Name	\$ 49,057.00	51,878.00	
11-130-100-101-003	Last Name, First Name	\$ 56,726.00	62,183.00	
11-130-100-101-003	Last Name, First Name	\$ 56,257.50	58,297.50	
11-130-100-101-003	Last Name, First Name	\$ 77,246.00	80,104.00	
11-130-100-101-003	Last Name, First Name	\$ 33,990.75	36,971.25	
11-130-100-101-003	Last Name, First Name	\$ 48,675.00	54,315.00	
11-130-100-101-003	Last Name, First Name	\$ 80,337.00	83,287.00	
11-130-100-101-003	Last Name, First Name	\$ 79,737.00	82,687.00	
11-130-100-101-003	Last Name, First Name	\$ 76,255.00	79,021.00	
11-130-100-101-003	NEW POSITION TECH SUPPORT	\$ -	7,020.00	
	Contingency for degree upgrade	\$ -		
		\$ 1,351,814.68	\$ 1,442,674.78 (90,860.10)	

MD Teacher (s/c)

11-212-100-101-00-3	Last Name, First Name	\$ 80,337.00	83,287.00	
11-212-100-101-00-3	Last Name, First Name	\$ 46,291.00	49,011.00	
		\$ 126,628.00	\$ 132,298.00 (5,670.00)	

MD Aide (s/c)

11-212-100-106-003	Last Name, First Name	\$ 20,367.00	21,188.00	
11-212-100-106-003	Last Name, First Name	\$ -	20,681.00	
		\$ 20,367.00	\$ 41,869.00 (21,502.00)	

Resource Teacher

11-213-100-101-003	Last Name, First Name	\$ 56,726.00	62,183.00	
11-213-100-101-003	Last Name, First Name	\$ -	49,865.00	
11-213-100-101-003	Last Name, First Name	\$ 73,510.00	76,230.00	
11-213-100-101-003	Last Name, First Name	\$ 73,510.00	76,230.00	
11-213-100-101-003	Last Name, First Name	\$ 48,342.00	25,625.00	
11-213-100-101-003	Last Name, First Name	\$ 45,321.00	48,004.00	
11-213-100-101-003	Last Name, First Name	\$ 47,879.00	49,865.00	
11-213-100-101-003	Last Name, First Name	\$ 79,737.00	82,687.00	
11-213-100-101-003	Last Name, First Name	\$ 52,518.00	55,468.00	

11-213-100-101-003
11-213-100-101-003
11-213-100-101-003

Last Name, First Name \$ 79,991.00
Last Name, First Name \$ 73,510.00
Last Name, First Name \$ 79,091.00

82,896.00
76,230.00
0.00

\$ 710,135.00 \$ 685,283.00 \$ 24,852.00

Resource Aide

11-213-100-106-003
11-213-100-106-003
11-213-100-106-003
11-213-100-106-003
11-213-100-106-003
11-213-100-106-003
11-213-100-106-003
11-213-100-106-003
11-213-100-106-003

Last Name, First Name \$ 24,166.00
Last Name, First Name \$ 21,058.00
Last Name, First Name \$ 28,682.00
Last Name, First Name \$ 22,887.00
Last Name, First Name \$ -
Last Name, First Name \$ -
Last Name, First Name \$ 28,682.00
Last Name, First Name \$ 19,416.00

25,808.00
22,131.00
29,682.00
24,539.00
14,348.00
20,321.00
29,682.00
20,681.00

\$ 144,891.00 \$ 187,192.00 \$ (42,301.00)

PSD Teacher

11-215-100-101-003

Last Name, First Name \$ 54,982.00

62,135.00

\$ 54,982.00 \$ 62,135.00 \$ (7,153.00)

PSD Aide

11-215-100-106-003

Last Name, First Name \$ 27,504.00

14,348.00

\$ 27,504.00 \$ 14,348.00 \$ 13,156.00

Basic Skills Teacher

11-230-100-101-003
11-230-100-101-003
11-230-100-101-003
11-230-100-101-003
11-230-100-101-003

Last Name, First Name (.5 FTE) \$ 23,939.50
Last Name, First Name (.5 FTE) \$ -
Last Name, First Name \$ 74,787.00
Last Name, First Name \$ 53,022.42
Last Name, First Name \$ -

0.00
22,795.50
82,687.00
83,287.00
8,436.30

\$ 151,748.92 \$ 197,205.80 \$ (45,456.88)
\$6,993,967.94 \$7,325,597.50 \$ (331,629.56)

Position Control Sample -- Small District, Non-Integrated

Emp#	Dept	Soc Sec #	Name	General	Location	Position	Grade	Pos #	Certification	FTE	Status	Position	Address
10084	2301	111-11-1111	Doe	TCH	EL	MATH	FL	1		1		Teacher	100 Main Street
10191	0002	111-11-1112	Doe	NRS	EL	NURS	NA	1		1		School Nurse	101 Main Street
2198	1302	111-11-1113	Doe	TCH	EL	SCNC	FL	1		1		Teacher	102 Main Street
10380	2195	111-11-1114	Doe	SPT	EL	SCHS	NA	1		1		Secretary	103 Main Street
10344	2091	111-11-1115	Doe	ADM	EL	BADM	NA	1		1		School Business Administrator	104 Main Street
10055	0232	111-11-1116	Doe	SPT	EL	CLRK	NA	1				Sub Caller	105 Main Street
10437	0153	111-11-1117	Doe	SPT	EL	CAFT	NA	1		0.4		Cafeteria Aide	106 Main Street
7752	0219	111-11-1118	Doe	CST	EL	PSYC	NA	1		0.8		Psychologist	107 Main Street
		111-11-1119	Doe	TCH	EL	PHYS	FL	1		1		Teacher	108 Main Street
10351	2601	111-11-1120	Doe	CUS	EL	SUPV	NA	1		1		Supervisor Bldg/Grounds	109 Main Street
10429	2105	111-11-1121	Doe	SEC	EL	SCHS	NA	1		0.4		Secretary	110 Main Street
		111-11-1122	Doe	TCH	EL	LIBR	FL	1		1		Teacher	111 Main Street
		111-11-1123	Doe	TCH	EL	SPMD	FL	1		1		Teacher	112 Main Street
10396	1303	111-11-1124	Doe	TCH	EL	LNGA	FL	2		1		Teacher	113 Main Street
10406	2603	111-11-1125	Doe	SPT	EL	CAFT	NA	2		0.4		Cafeteria Aide	114 Main Street
10370	2912	111-11-1126	Doe	SPT	EL	APAR	NA	1		1		Assistant to Business Administrator	115 Main Street
10189	0217	111-11-1127	Doe	TCH	EL	SPED	FL	1		1		Teacher	116 Main Street
10197	1229	111-11-1128	Doe	TCH	EL	TCHR	03	1		1		Teacher	117 Main Street
		111-11-1129	Doe	TCH	EL	TCHR	01	1		1		Teacher	118 Main Street
		111-11-1130	Doe	ADM	EL	PRIN	NA	1		1		Principal	119 Main Street
10392	2601	111-11-1131	Doe	CUS	EL	CUST	NA	1		1		Custodian	120 Main Street
10390	0219	111-11-1132	Doe	CST	EL	LDC	NA	1		1		LDTG	121 Main Street
8540	1249	111-11-1133	Doe	TCH	EL	TCHR	04	1		1		Teacher	122 Main Street
10207	1303	111-11-1134	Doe	TCH	EL	TCHR	05	1		1		Teacher	123 Main Street
10229	1307	111-11-1135	Doe	TCH	EL	FLNG	FL	1		1		Teacher	124 Main Street
9413	1239	111-11-1136	Doe	TCH	EL	TCHR	03	2		1		Teacher	125 Main Street
10416	2912	111-11-1137	Doe	SPT	EL	BPTN	NA	1		0.6		Bookkeeper	126 Main Street
2157	1301	111-11-1138	Doe	TCH	EL	MATH	FL	1		1		Teacher	127 Main Street
10162	2131	111-11-1139	Doe	TCH	EL	SPED	FL	2		1		Teacher	128 Main Street
10445	0000	111-11-1140	Doe	SPT	EL	TECH	NA	1		1		Technology	129 Main Street

Position Control Sample – Small District, Non-Integrated

Name	General	Location	Position	Grade	Pos #	Status	Position	Budget Acct	Secondary Budget	Tertiary Budget	StartDate
Doe	TCH	EL	MATH	FL	1		Teacher	11-230-100-101-000			9/1/1998
Doe	NRS	EL	NURS	NA	1		School Nurse	11-000-213-104-000			9/1/2002
Doe	TCH	EL	SCNC	FL	1		Teacher	11-130-100-101-002			9/1/1992
Doe	SPT	EL	SCHS	NA	1		Secretary	11-000-219-105-000			3/14/2005
Doe	ADM	EL	BADM	NA	1		School Business Administrator	11-000-230-110-000			2/1/2004
Doe	SPT	EL	CLRK	NA	1		Sub Caller	11-000-230-110-000			9/1/1997
Doe	SPT	EL	CAFT	NA	1		Cafeteria Aide	11-000-262-110-200			2/27/2007
Doe	CST	EL	PSYC	NA	1		Psychologist	11-000-219-104-000			9/30/1985
Doe	TCH	EL	PHYS	FL	1		Teacher	11-130-100-101-006			1/2/2008
Doe	CUS	EL	SUPV	NA	1		Supervisor Bldg/Grounds	11-000-262-110-000			6/1/2004
Doe	SEC	EL	SCHS	NA	1		Secretary	11-000-240-105-000			1/2/2007
Doe	TCH	EL	LIBR	FL	1		Teacher	11-000-222-104-000			9/1/2008
Doe	TCH	EL	SPMD	FL	1		Teacher	11-212-100-101-000			9/1/2008
Doe	TCH	EL	LNGA	FL	2		Teacher	11-130-100-101-003			9/1/2005
Doe	SPT	EL	CAFT	NA	2		Cafeteria Aide	11-000-262-110-200			12/12/2005
Doe	SPT	EL	APAR	NA	1		Assistant to Business Administrator	11-000-251-105-000			11/19/2004
Doe	TCH	EL	SPED	FL	1		Teacher	11-213-100-101-000			7/1/2002
Doe	TCH	EL	TCHR	03	1		Teacher	11-120-100-101-039			10/1/2002
Doe	TCH	EL	TCHR	01	1		Teacher	11-120-100-101-019			9/1/2008
Doe	ADM	EL	PRIN	NA	1		Principal	11-000-240-103-000			8/15/2007
Doe	CUS	EL	CUST	NA	1		Custodian	11-000-262-110-000			8/8/2005
Doe	CST	EL	LDC	NA	1		LDC	11-000-219-104-000			9/1/2005
Doe	TCH	EL	TCHR	04	1		Teacher	11-120-100-101-049			9/1/1976
Doe	TCH	EL	TCHR	05	1		Teacher	11-120-100-101-059			2/1/2003
Doe	TCH	EL	FLNG	FL	1		Teacher	11-130-100-101-007			9/1/2003
Doe	TCH	EL	TCHR	03	2		Teacher	11-120-100-101-039			1/5/1981
Doe	SPT	EL	BPTN	NA	1		Bookkeeper	11-000-270-107-000			7/1/2006
Doe	TCH	EL	MATH	FL	1		Teacher	11-130-100-101-001			4/14/1992
Doe	TCH	EL	SPED	FL	2		Teacher	11-213-100-101-000			9/1/2001
Doe	SPT	EL	TECH	NA	1		Technology	11-000-222-105-000			7/1/2007
Doe	ADM	EL	SUPT	NA	1		Superintendent	11-000-230-104-000			11/1/2001

Leave of absences authorized by																				
Assignment of PCN by																				
Employee Certifications checked by																				
To add an employee authorization																				
Access to employee records																				
Creation of job titles, salary guides																				
Creation of PCN																				
Attendance Input/Edit Control																				
End of year roll over																				
ADDITIONAL DUTIES APPLICABLE IN THIS CASE:																				

The above list indicates a proper separation of duties except for those indicated at _____

LIST OF DUTIES BY EMPLOYEES	Asst BA	Bus Adm	Chief School Administrator	- Human Resources 1	- Human Resources 2	- Payroll			Individual School	Prin. and/or Dept Heads	Board of Education			

PAYROLL CYCLE

- Additions to payroll authorized by
- Pay rates authorized by
- Terminations authorized by
- Time approved by
- Payrolls computed by
- Payroll checks prepared by
- Payroll records prepared by
- Payroll checks signed by
- Cash payroll envelopes prepared by – N/A
- Payroll distributed by
- Payroll bank account reconciled by

GENERAL LEDGER prepared by

GENERAL JOURNAL ENTRIES approved by

ADDITIONAL DUTIES APPLICABLE IN THIS CASE:

The above list indicates a proper separation of duties except for those indicated at _____

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedures
Sub-Title: Authority to Purchase, Bidding and Quotations
Authority to Purchase:

According to New Jersey State statute 18A:18A-2(b), the Purchasing Agent/School Business Administrator is the only individual in the school district that has the authority to make purchases for the Board of Education.

Authorized Purchases

All requests for the purchase of goods and /or services must be made through an approved purchase order signed by the School Business Administrator. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the school district other than the School Business Administrator.

Unauthorized Purchases

Any Board of Education employee who orders and/or receives any materials, supplies or services without going through the approved purchase order process has made an unauthorized purchase that may be subject to disciplinary action.

Procedure:

1. **QUOTATIONS:** When a single item or service, or group of like items cost between \$5,400 to \$36,000, **two quotations are required.** Quotes are to be attached to the Purchase Requisition for submission to the Business Office.
2. **BIDDING PROCESS:** When a single item or service of a group of like items are at \$36,000 or greater, the formal bidding process through the Business Office is required. Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Business Office receives the request and specifications. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.
3. If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number must appear on the purchase order.

SECTION VI – PURCHASING

4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase requisition / purchase order which will be approved by the School Business Administrator prior to the purchase.
5. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Board **will not reimburse** employees for items and goods personally purchased by the employee as these items are required to be purchased through a vendor through the purchase order system.
6. **Student Activity Accounts:** Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to the Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.

LEGAL REFERENCE: Bidding requirements N.J.S.A. 18A:18A 3 and 4, quotation requirements N.J.S.A. 18A:18A-37.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedures

Subtitle: Definition of Purchase Order
Emergency Orders and Extraordinary Conditions

Purchase Order:

According to 18A:18A-2(v), a purchase order is a legal document issued by the Purchasing Agent (School Business Administrator) authorizing a purchasing transaction with a vendor to perform or provide goods or services to the Board of Education. **ONLY THE PURCHASING AGENT IS AUTHORIZED BY LAW TO PURCHASE GOODS AND SERVICES FOR THE SCHOOL DISTRICT.**

Emergency Orders or Extraordinary Conditions:

Procedure:

1. **EMERGENCY SITUATIONS** will be defined as situations in which the operation of a school or program would be seriously hampered.
2. **EXTRAORDINARY CONDITIONS** will be defined as conditions which are not known until after an operation has begun, which required unanticipated parts, equipment or materials to be obtained in order for the operation to be completed.
3. Under the conditions defined as emergency or Extraordinary in nature, the appropriate Central Office Administrator may request an emergency purchase order by contacting the Business Office immediately with all correct information and provided there is enough unencumbered balance in the account to cover the amount of the purchase order. The Business Office will make all necessary contacts with vendors. This type of purchase order will be immediately processed.
4. **Confirming purchase orders**, orders where the vendor is given the PO number prior to the PO being processed, **are not allowed and are a violation of state law.**

References:

18A:18A-3(A)40a:11-9(b)

SECTION VI – PURCHASING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure
Subtitle: Purchase Requisition Processing – CSI SMARTS
Procedure:

Purchase Requisition with No Attachments

1. A paper purchase requisition is created by the originator at the building or department.
2. The requisition is signed and approved by the Principal/Department Head.
3. The purchase requisition is entered into SMARTS. The purchase order number will automatically be assigned. Each item on the requisition must be entered. If it is necessary to use "As per Attached" be sure to include another detail line and provide a basic description of the items. If using a state contract or Ed-Data vendor, include another detail line with their bid information. These additional steps will help speed up the approval process.
4. The Principal/Department Head approves the purchase requisition at Level 1 in SMARTS.
5. Make a note of the purchase order number and keep the backup for your records. Frequently review the status of your requisitions with the Requisition Status Report in SMARTS.

Purchase Requisition with Attachments (Replacing the Invoice for Payment)

1. Follow steps 1 – 4 under Purchase Requisition with No Attachments.
5. Print a copy of the entered purchase requisition from SMARTS, attach the backup, make a copy for your records and send everything to A/P Bookkeeper in the Business Office.
6. Please make 3 copies of all quotes (not just lowest quote), contracts or membership information.

Some examples of purchase requisitions requiring backup would be:

- Quotes (Any purchase or aggregate spending in a fiscal year over \$5,400 requires 2 quotes unless the vendor is covered by state contract, Ed-Data, or other board approved purchasing agreement.)
- Contracts
- Memberships requiring the original backup
- Professional Development reimbursement for payment
- Reimbursement for purchases (monthly consumables for PK teachers, groceries for curriculum),
- Mileage
- Tuition
 1. Should list Board Approval Date on the requisition
 2. Original contract and two copies attached
 3. Send purchase requisition with attachment to R. Smith, Business Office.

SECTION VI – PURCHASING

7. Once approved, a five part Purchase Order is generated;
 - A. 2 whites - Vendor's & District's Copies
 - B. yellow – receiving copy
 - C. green – sent to originator
 - D. blue – retained on file in the Business Office
8. The two white copies of the P.O. are sent to the vendor for signature. One copy to retain in the vendor's files and one to be returned to the District.
9. The yellow and green copies of the purchase requisition are attached to the yellow and green copies of the P.O. and sent back to the originator.
10. The blue copy of the P.O. is attached to the white copy of the purchase requisition and filed in the Business Office.
11. When goods are received or services performed, the receiving copy is signed and returned to the Business Office.
12. Once the vendor's invoice arrives, it is reviewed to ensure the invoice matches items ordered and amounts do not exceed the 10% limit
13. **Approval of amounts paid in excess of approved purchase:** As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders up to 10% over the original amount without issuing a new purchase order provided that the changes do not change the purpose or vendor or bid award price of the original purchase order. The School Business Administrator/Board Secretary shall identify and investigate, if necessary, the reason for any increase to a purchase order. If it is found by the School Business Administrator/Board Secretary that an increase to a purchase order is warranted, the School Business Administrator/Board Secretary shall either approve a revision to the original purchase order with the reason noted, approve the issuance of a supplemental purchase order for the difference, or cancel the original purchase order and issue a new purchase order. If it is found an increase is not warranted, the purchase order shall be cancelled and the goods returned. In no instance shall an adjustment be made to a purchase order that changes the purpose or vendor of the original purchase order or a bid award price.

SECTION VI – PURCHASING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure
Subtitle: Ordering of Materials
Purpose: To establish a uniform method of purchasing goods, materials and services.

Procedure:

1. All persons responsible for the ordering of goods, materials and services will use the purchase requisition / purchase order form as described
2. It will be the responsibility of the Building Principals and Supervisors, to notify all staff members under their supervision that orders for goods, services or materials will be made by strictly following the procedure for issuing a purchase requisition/purchase order.
3. By following the above procedure for all purchase orders, the obligations of the Board of Education will be more accurately maintained.

References:18A:18A-7

SECTION VI – PURCHASING
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: Purchasing Procedure
Subtitle: Emergency Contracts
Purpose: To be able to deal with emergency situations involving the health and safety of occupants of school buildings by forgoing the bidding process.

Procedure:

1. Any contract may be negotiated or awarded for a Board of Education without public advertising for bids and bidding notwithstanding that the contract price will exceed the bid threshold when an emergency affecting the health or safety of occupants of school property requires the immediate delivery of goods or the performance of services.
2. If the School Business Administrator/Board Secretary is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs pursuant to the provisions of N.J.S.A. 18A:18A-7 et seq.
3. If conditions permit, the School Business Administrator/Board Secretary shall seek quotations from more than one source. If the expenditures are expected to be in excess of the bid threshold, the School Business Administrator/Board Secretary shall attempt to obtain no fewer than three quotations.
4. When emergency conditions have eased, the School Business Administrator/Board Secretary shall utilize the regular purchasing system to obtain estimates from suppliers, vendors, and contractors for materials and/or services that will eliminate the circumstances that created the emergency.
5. The School Business Administrator/Board Secretary shall prepare and submit a final report to the Board on every occasion an emergency contract is negotiated or awarded in accordance with the provisions of N.J.S.A. 18A:18A-7. The report shall describe:
 - A. The nature of the emergency
 - B. The time of the occurrence
 - C. The need for invoking this regulation
 - D. The action taken
 - E. The costs of the action
 - F. The accounts to be charged
 - G. The plan for preventing a similar situation in the future

Reference N.J.S.A. 18A:18A-7

SECTION VI – PURCHASING
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: Purchasing Procedure

Subtitle: Receipt of Goods

Purpose: To facilitate the receipt of goods and to make prompt payment to vendors.

Procedure:

1. Check the packing slips very carefully without delay, as soon as the shipment is received. If the items are on back-order, mark "back order" on the school copy, the Purchase Order and wait a reasonable time for orders to be received (four weeks should be enough time unless the vendor gave you a receiving date). If by that time the back order has not been received, please forward the packing slips with a notation, to this bill to the Business Office for payment.
2. If there is a problem with an order, notify the Business Office immediately.
3. Should it be necessary to cancel the back order items, send the Purchase Order to the Business Office, so marked.

SECTION VI – PURCHASING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure

Subtitle: Contributions to Board Members and Contract Awards

Purpose: To ensure the school district maintains honest and ethical relations with vendors and shall guard against favoritism, improvidence, extravagance and corruption in its contracting processes and practices.

Procedure:

1. The Board will not vote upon or award any contract in the amount of \$17,500 or greater to any business entity which has made a contribution reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to a member of the Board during the preceding one-year period.
2. Contributions reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to any Board member from any business entity doing business with the school district are prohibitive during the term of the contract.
3. When a business entity referred to in 2. above is a natural person, a contribution by that person's spouse or child that resides in the same household, shall be deemed to be a contribution by the business entity. Where a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity.
4. The disclosure requirement set forth in section 2 of P.L. 2005, c. 271 (N.J.S.A. 19:44A-20.26) also shall apply when the contract is required by law to be publicly advertised for bids.
5. The requirements of N.J.A.C. 6A:23A-6.3 shall not apply to a contract when a district emergency requires the immediate delivery of goods or services.

References

N.J.A.C. 6A:23A-6.3

N.J.S.A. 19:44-1 et seq.

P.L. 1973, c.83

SECTION VI – PURCHASING
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: **Expenditure Control**

Subtitle: **End of Year Procedure**

Purpose: **To assure delivery and acceptance prior to June 30 for budgeted goods and services.**

Procedure:

The deadline for ordering items from the current operating budget is **established by the Business Administrator** unless an earlier date is set by the Superintendent. **Exceptions** to this will be as follows:

- A. Miscellaneous Principals/ Supervisors Account
- B. Emergency end of the year supplies
- C. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services
- D. Contractual responsibilities
- E. Special State and Federally Funded Programs

SECTION VI – PURCHASING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Expenditure Control

Subtitle: Professional Affiliations/Expense Reimbursement

Procedure:

Professional Affiliations:

Payment for approved professional affiliations require all original bills to be attached to the Purchase Order Requests for verification with the account to be charged.

Workshop/ Trip Reimbursement:

1. A request for travel must be submitted to the Superintendent of Schools prior to the travel date(s), and at before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses. A purchase order with the registration and/ or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA(General Service Administration) rate. Any amount that exceeds that rate the individual must reimburse the Board the difference.
2. The Superintendent of Schools shall review and may approve or deny each request for travel expense. .
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Winslow Township Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.

SECTION VI – PURCHASING

5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
 - a. If expenses are in compliance with the guidelines, the Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.
 - b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.
 - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.
7. If approval is given by the Superintendent and the Board of Education, a voucher, that must be signed, and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.
8. All fees or expenses not covered by the purchase order, the payment shall be made personally by the school district employee.
9. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.
10. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting.

SECTION VI – PURCHASING

12. Board members, officers and designated employees of the Township School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.

Exceptions caused by extenuating circumstances may be granted at the Board's discretion.

13. School district travel expenditures **shall not include** costs for the following:
- a. Subsistence reimbursement for one day –trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:XX-8.20
 - b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:XX-8.19(b).
 - c. Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 6A:XX-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
 - d. Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the district.
 - e. Car rentals, limousine services, reverse telephone charges or entertainment costs.
 - f. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.

Out of State Travel

1. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles.

2. Where a travel event has a total cost that exceeds \$5,000, regardless of the number of attendees, or where more than three individuals from the district are to attend, the school district shall obtain the prior written approval of the Executive County Superintendent.

References

N.J.S.18A:19-1et seq

N.J.S.A. 18A:11-12

N.J.A.C. 6A:XX-8.19(b).

N.J.A.C. 6A:XX-8.20

N.J.S.A. 18A:11-12

SECTION VI – PURCHASING

1. All staff members must use the Mileage Reimbursement Voucher to be reimbursed for all appropriate travel.
2. The Mileage Reimbursement Voucher form must be maintained on a monthly basis for reimbursable mileage.
3. For one day trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.
4. Staff members who are assigned duties in more than one building may be compensated for mileage. For travel between schools, mileage will be reimbursed based on the Standard District-Wide Mileage Schedules. Use the Mileage Voucher form to keep the daily mileage (submit monthly).
5. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

SECTION VI – PURCHASING
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: Professional Services

Subtitle: Legal Services

Procedure:

1. In order to help minimize the cost of legal services, the Board will authorize the designated persons, Superintendent of Schools, the Business Administrator or the Assistant Superintendent to contact legal counsel. The designated persons shall ensure that contacted legal counsel is not contacted unnecessarily for management decisions or readily available information contained in district materials such as Board policies, administrative regulations, or guidance available through professional source materials.
2. If legal advise is requested by anyone other than the three designated persons listed, a request for legal advise shall be made in writing and shall be maintained on file in the administrative office. The designated person(s) will determine whether the request warrants legal advise or if the information can be obtained elsewhere.
3. A log of all legal counsel contacts, will be maintained by the designated person(s) and will include: the name of legal counsel contacted, date of contact, issue discussed and length of contact. Legal bills shall be compared to the contact log and any variances shall be investigated and resolved.
4. Payments for legal services will comply with payment requirements and restrictions pursuant to N.J.S.A.18A-19-1 et seq. as follows:
 - A. Advance payments are prohibited
 - B. Services to be provided shall be described in detail in the contact
 - C. Invoices for payment shall itemize the services provided for the billing period
 - D. Payment shall only be for services actually provided
5. The Board of Education will annually establish, prior to the budget preparation, a maximum dollar limit for each type of professional service, including legal services.

In the event it becomes necessary to exceed the established maximum dollar limit for the professional service, the Superintendent shall recommend to the Board of Education an increase in the maximum dollar amount. Any increase shall require formal Board action.

SECTION VI – PURCHASING

6. Contracts for legal services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.

References

N.J.A.C. 6A:23-5.

SECTION VI – PURCHASING
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: Professional Services

Subtitle: Authorized Services

Procedure:

1. In order to help minimize the cost of legal services, the Board will establish annually prior to budget preparation a maximum dollar limit for each type of professional service. In the event it becomes necessary to exceed the established maximum amount, the Superintendent shall recommend to the Board an increase in the maximum dollar amount. This shall require formal Board action.
2. Contracts for professional services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for professional services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.
3. Nothing in this manual or N.J.A.C. 6A:23A-5.2 shall preclude the Board from complying with the requirements of any statute, administrative code, or regulation for the award of professional service contracts.

References

N.J.A.C. 6A:23A-5.2

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Expenditure Control

Subtitle: Maintenance and Computer Work Order System

Procedure: Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the Teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal's office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

Computer Work Order System

In order to ensure that computer repairs are done in a timely fashion, the following procedure must be followed.

1. A work order is generated by entering a ticket in the Winslow School District Help Desk Ticket System, emailing the Technology Department or phoning the Technology Department indicating a description of the problem and the location. If the order is by phone or email it will be entered into the Winslow School District Help Desk Ticket System.
2. Tickets are received and delegated to the Computer Technicians and given a reference number. Tickets will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the ticket, the person initiating the ticket receive a report stating that the work is completed.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF
WORK, HEALTH & SAFETY)

WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: Facilities (includes administration of work and health and safety)

Purpose: The Board of Education recognizes that adequate facilities must be provided to all students and that it must maintain all buildings so that students and staff have a safe and healthy environment in which to learn and work.

Procedure:

Building Coordinator

- While any staff member has the ability to contact the Buildings and Grounds Office, the building principal or his designee has the responsibility to be the contact person for the facility to handle communication and administrative details. The Building Principal generally approves and forwards written requests for long term and elective maintenance.
- During the periods of school vacations, the head custodian for each building will assume the responsibility to forward the work requests to the Building and Grounds Department.

Planning for Alterations and Remodeling

- The first step that a school must take before deciding on all major or minor elective alterations or change in use of space is to communicate in writing to the Business Administrator, who will review all requests for remodeling.
- After the request is approved, it will be sent to the Buildings and Grounds Department to obtain a projected cost estimate for the proposed work. A source of funding must be identified before the project will move to the design and construction phases. Once the project is funded, the manager of capital projects will be instructed to prepare the proper documentation to submit to the County Superintendent or the Department of Education for approval. Application for building permits, bid specifications, plans and drawings must be produced to assist the requestor through the design and construction phases. Keep all concerned informed of scheduling and major events.

Maintenance and Repair of Equipment

- The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY)

- The Maintenance Department is prepared to carry out some renovations, alterations and improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance when possible. Exceptions are always made for emergency situations.

Noise Control

- The Maintenance Department attempts to schedule work with high noise potential at times least likely to be disruptive. However, it is not always possible to delay emergency repairs.
- When you are bothered by noise caused by repair projects, call the Buildings and Grounds Department so we can try to accommodate your needs.

Pest Control

- The School District contracts with an outside vendor to provide exterminator services to rid the building of rodents, insects and other pests in accordance with the district's Integrated Pest Management Plan.
- Please call the Buildings and Grounds Department if this service is needed as well as logging the pest report in your building's IPM log.

Recycling

- Materials such as newspaper, glass containers, aluminum cans, office paper and corrugated cardboard are recycled. Recyclable materials are to be left in containers properly labeled and located in areas throughout the buildings.

Refuse Collection Services

- Trash collection is provided by contract and is under the supervision of the Buildings and Grounds Department. It is done on a regularly scheduled basis. Requests for special pickups should be directed to the Supervisor of Buildings and Grounds.

Chemical Hygiene and Disposal of Hazardous Wastes

- The district shall maintain its Chemical Hygiene plan and update it on an annual basis.
- Chemicals, oils, paints, radioactive materials or other hazardous waste should not be disposed of in trash or waste water collection systems. If you have any questions regarding the storage or disposal of these materials, please contact the Buildings and Grounds department.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY)

Right To Know

- The district will maintain up to date Right to Know logs and ensure that all employees are provided training at the time of initial employment.
- The district will provide training on Right to Know regulations to all new employees. Retraining will also be provided as required.

Safety/Accident Reporting

- All accidents will be reported to the central office on the appropriate district approved form. In the event of an emergency, please seek medical treatment first and then begin the notification process. Following review by the Business Administrator, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

Asbestos Management

- The district shall maintain its AHERA management plan and ensure that it is updated every three years.

Indoor Air Quality

- The district shall maintain all records as required by the Indoor Air Quality regulations.

Fire Alarm Systems

- The district shall ensure that annual inspections are performed on the fire alarm system. It shall also conduct monthly inspections of all fire extinguishers.

Drinking Water (for well systems)

The district shall conduct all required tests and inspections to ensure that all water coming from the well is potable.

Wastewater Treatment

- The district will ensure that either a properly licensed person is on staff or that a professional firm is hired to ensure that all required DEP reports are filed as required.

Boilers

- The district will ensure that all boilers are inspected annually
- The district will ensure that a properly licensed boiler operator is on site whenever the boilers are running and buildings are occupied

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF
WORK, HEALTH & SAFETY)

Safety Inspections

- The district will ensure that all health and safety inspections are done on a regular basis, in accordance with the NJ Department of Education evaluation of school buildings checklist

Long Range Facility Plan

- The district will ensure that it submits all required documents for its Long Range Facility Plan to the Department of Education on a timely basis

Comprehensive Maintenance Plan

- The district shall annually approve its three year comprehensive maintenance plan which shall include corrective and preventative measures for the interior and exterior of each building

OSHA/PEOSHA requirements

- The district shall comply with all OSHA and PEOSHA requirements including but not limited to lockout/tag out and confined spaces procedures

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF
WORK, HEALTH & SAFETY)

WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

TITLE: Facilities Maintenance & Repair Scheduling and Accounting

SUBTITLE: General

PURPOSE: To have an automated work order system for prioritizing, performing and recording all maintenance repair requests for all district buildings and grounds.

Whenever a school district employee wants to request a repair or an enhancement from the Maintenance Department, they should complete a maintenance request. The maintenance request should be generated by the person making the request. Employees are encouraged to enter their request directly into the web-based work order system instead of using the paper form. The web-based system and paper form have been designed to include all information required by N.J.A.C. 6A:23A-6.9.

Prioritization

The work order must first be approved by the building principal and the business administrator before any work is performed. The work orders will be performed in the following priority order:

- A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.
 - 1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
 - 2. Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond to it.
 - 3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
 - 4. The contract shall only cover the necessary tasks to alleviate the emergency.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF
WORK, HEALTH & SAFETY)

- B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.
 - C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters or air conditioners in violation of “Indoor Air Quality” rules or PEOSHA requirements.
 - D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district’s Strategic Plan.
- VII. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

Within each priority category, work orders should be completed in chronological order. The Buildings & Grounds Supervisor may group work orders in order to complete them in an efficient manner. The superintendent or business administrator may authorize the completion of a work order in a priority order other than above.

Cost Benefit Analysis

Whenever the estimated cost of completing the work order, including labor and materials, is greater than the quote threshold, a cost-benefit analysis of outsourcing the work order shall be performed.

If the results of the cost benefit analysis indicate that it would be less expensive to outsource the work, the work shall be outsourced provided the work can be contracted in accordance with the Public Schools Contracts Law and it can be completed on time.

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

- A. The actual hours worked by date.
- B. Whether those hours were at regular or overtime rate.

VIII. The actual materials and supplies needed to complete the order.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY)

The technician shall record these items either directly into the work order software or on the paper work order form and forward that form to the Maintenance Secretary for recording in the work order software. The work order should be marked as completed after the transactions are entered.

Close Out Procedures

The Business Administrator shall review all completed work orders to ensure that they are properly classified and costed out for the Comprehensive Maintenance Plan. The work order should be marked as closed.

Contracted Services:

When a work order requires the hiring of an outside contractor, it should be assigned (in the software) to the Maintenance Secretary. If a contractor must be called in when the Maintenance Secretary is unavailable, she must be informed that a contractor is called. The Maintenance Secretary must mark on her calendar the contractor and the work order number for the service. She should initiate a requisition with an estimated amount for the service call. The work order number should be entered into the control number field on the requisition.

When the service is complete, the Maintenance Secretary should mark the work order as complete. When an invoice for the work is received, the maintenance secretary should enter it as a purchase transaction into the work order. The work order should then be marked as closed.

Planning

Prior to December 1st of each year, the School Business Administrator shall conduct an analysis of the work order system to plan for the following budget year. The analysis shall include:

- A. Productivity of staff as a whole and individually.
- B. Variations between estimated and actual labor and materials costs.
- C. Unusual trends for like projects.
- D. The projected life expectancy vs. the date a building system/piece of equipment was put into place.
- E. Other factors that will improve productivity and efficiency.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Security

Purpose:

The Board of Education believes that the buildings and facilities of the district represent a substantial community investment. The Board directs the implementation of procedures to protect this investment.

Procedure:

Buildings and Grounds Security

- The Building and Grounds Supervisor (or District Security Officer) and staff are responsible for buildings and grounds security.
- All exterior building doors shall be locked at all times. Doors will be unlocked for student admittance during bus arrival times only.
- Staff members shall not prop doors open for any reason.
- In the evening, all doors shall be locked except those where access is required for public meetings or facility use events.

ID Badges

- All employees shall wear district issued identification badges when school is in session.

Visitors/Deliveries

- All visitors during the school day will be permitted access to the building only through the main school office.
- Outside deliveries shall be accepted only at main school office.
- Deliveries to loading area shall be permitted only after driver has checked into the main school office and a building and grounds staff member has been assigned to oversee the delivery.

Building Keys

- Building principals are required to oversee the issuance of building keys to teaching staff members. Building keys are to be turned in to the building principal on teachers' last day of school in June.

SECTION VIII – SECURITY

Parking Areas

- Student drivers are to park in designated parking lots only
- Staff members shall park in areas designated for staff (or in assigned parking spots).

SECTION IX – EMERGENCY PREPAREDNESS

WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

TITLE: Emergency Preparedness

SUBTITLE: General

PURPOSE: To provide district staff with a reference document and to provide the administration with detailed information to use in the event of an unforeseen crisis.

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.
2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
 - a. Bomb Threats
 - b. Fire
 - c. Intruder with gun
 - d. Weather
 - e. Earthquakes
 - f. Intruder/Fights
 - g. Shooting
 - h. Sexual BatteryThe quick reference guide shall be distributed to each staff member.
3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
 - a. Planning and Coordination
 - b. Continuity of Learning and Core Operations
 - c. Infection Control Policies and Procedures
 - d. Communications Planning
4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
5. Training on the Emergency Management Plan shall be conducted annually

SECTION X- RISK MANAGEMENT

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Safety

Purpose: It is our goal to provide a safe and healthful environment for everyone that utilizes the district's facilities. This includes employees, students, and visitors to our district.

Providing a safe environment goes beyond the obvious of properly maintaining buildings and grounds. A safe environment entails the attitude of the people occupying that environment. Therefore, we believe that safety is an attitude which must be cultivated and reinforced.

Procedure: A District Safety Coordinator with appointed and given the responsibility of establishing and implementing a continuing effective safety program. The district goal is to eliminate lost time accidents. The program must involve all employees and students of the district. Employees should be involved through periodic safety meetings. Students should be involved through classroom instruction by the appropriate educators.

The Safety Coordinator shall organize a safety committee with at least the following employees involved to ensure all areas of the operation of the district are represented: Supervisor of Buildings and Grounds, Cafeteria Supervisor, Supervisor of Transportation, School Business Administrator or designee, a school nurse, principal and other staff deemed necessary.

The Safety Committee will meet periodically during the year.

The Safety Coordinator will be responsible for working with the Safety Committee to define the safety program. However, these points must be covered:

1. Accident investigation and accident trend analysis.
2. Safety themes identified for use at meetings.
3. Remediation of hazards.
4. Modification to improper work methods.
5. Safety guidelines and specific rules for each area of each building in the district.
6. Proper PEOSH- 200 log maintenance.

Each employee and student will be responsible for obeying the safety rules established. Disregard of these rules will automatically cause a progressive disciplinary system to be enforced, which ultimately could lead to termination from the district.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Loss Control

Subtitle: Injuries

Procedure:

STAFF INJURIES

Every employee is entitled to work under the safest possible conditions. In order to insure this, it is necessary that every accident/injury be reported.

All incidents/ accidents must be reported by the employee to their Supervisor within twenty-four (24) hours after the incident occurs. In the case of injury an accident report must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse/ supervisor and fill out the **NOTICE OF EMPLOYEE INJURY Form**. If the employee needs medical treatment they will then call the **Business Office at: 856.767.2850 ext. 7513**

The employee will speak to a nurse who will obtain detailed information and make the arrangements for treatment. If further specialized treatment is needed, it must be approved by the School Workers' Compensation physician who will refer the employee to a specialist for this treatment. Failure to go to the Board's doctor will result in a possible rejection of the claim. The school's workers' compensation doctor or the referred doctor will determine when the employee may return to work. The report will be given immediately to the assigned Principal/Supervisor for review and signature and sent to the Business Office.

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to the Business Office. Employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office (Workers' Compensation Claims). It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills.

After examination or treatment by the workers' compensation doctor, emergency doctor or referred doctor, the employee must report back to work with the Return to Work Form.

SECTION X- RISK MANAGEMENT

LITIGATION/LIABILITY

Any incidents having the slightest possibility of potential litigation/liability must be reported to the Business Administrator immediately.

INJURIES TO VISITORS ON THE PREMISES

For injuries to visitors in the building or on the premises (day or evening), the same procedure should be followed as for injuries to pupils, except the office of the Business Administrator will be notified as to when and where the accident occurred. It is important that in the description of the accident it is clearly stated that the injuries are not a staff member or student. When an injury occurs call the **Business Office** for more information.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Loss Control**

Subtitle: **Recording of Days Absent Due to Injury/Accident**

Procedure:

Days absent from work due to illness, injury or accident will be recorded as sick days initially. When the District receives a determination from the Workers' Compensation Insurance Carrier or a Workers' Compensation Court, that these days are designated as Workers' Compensation Days, the employee's attendance record will be adjusted accordingly.

Legal Reference N.J.S.A. 18A:30-2.1

SECTION X- RISK MANAGEMENT
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: **Personal Items**

Procedure:

1. It is recommended that personal items not be brought to school or work. The district will not be responsible for any items lost or stolen. In bringing equipment or other items to school, the employee does so at his/her own risk.

2. The school also is not responsible for damage to vehicles while parking on school property. When parking on school property the employee assumes the risk for any damage that may occur.

SECTION XI-TRANSPORTATION

WINSLOW TOWNSHIP SCHOOL DISTRICT NEW JERSEY

Title: Transportation

Purpose:

The Board of Education recognizes that transportation to and from school is required for the promotion of education. The Board has the responsibility to transport eligible resident students to and from their homes.

Procedure:

New Students

- School principal's office shall notify the transportation department of the registration of new students
- Transportation department will assign bus stop and route number for the new student
- Transportation department will communicate the bus information back to the school office and to the bus driver. The school office will notify the student's parent/guardian.

Students Leaving District

- School principal's office shall notify the transportation department when a student withdraws from the district.

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be submitted by the superintendent to the Director of Transportation at the earliest possible date and after approval by the Board of Education. The Director of Transportation or his designee will schedule all special activity buses.

SECTION XI- TRANSPORTATION

Contracted Bus Services

- Bus services provided by outside contractors will be coordinated by Director of Transportation and in accordance with NJ Public Contracts Law.

Non Public/ Aid-in-Lieu

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The Transportation Supervisor shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1st.
- The Transportation Supervisor shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

Purchase of School Buses

- School bus purchases will be coordinated by the Director of Transportation. Buses shall be replaced on a rotating basis. No vehicle will be utilized to transport students beyond the 15th year from the year of manufacture.

DRTRS

- The annual District Report of Transported Resident Students will be completed by the Director of Transportation and submitted within the State set timeframe.

Safety

- School principals in cooperation with the Director of Transportation shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.
- The Director of Transportation shall ensure that all school bus driver's are properly trained for the functions of their position.

SECTION XI- TRANSPORTATION

- The Director of Transportation shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Director of Transportation shall ensure that anyone driving a school vehicle hold a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Transportation Director will file the Annual Certification of School Bus Drivers Report with the County Department of Education
- Random drug and alcohol testing of bus drivers shall be conducted in accordance applicable regulations.

Bus Accidents

- In the event of a bus accident, the driver shall notify the principal of the receiving school and the Director of Transportation.
- The driver shall contact the Director of Transportation and/or agencies that can assist in promptly providing for the safety and welfare of the passengers.
- The driver shall NOT leave the students unattended under any circumstances.
- The Transportation Director shall notify the Business Administrator and Building Principal of the accident
- The Transportation Director shall proceed to the scene of the accident as soon as possible if the accident is close enough.
- The Transportation Director shall verify the accident with police, keep a written record of each accident, and report all accidents to the state.
- The Transportation Director will notify the school district insurance provider within 24 hours of any accident.

SECTION XI- TRANSPORTATION
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: Vehicle Tracking, Maintenance and Accounting

Purpose: For the management, control and regulatory supervision of school district vehicles.

Procedure:

1. The district vehicle coordinator shall maintain a vehicle inventory control record including:
 - a. The vehicle make, model and year;
 - b. The vehicle identification numbers (VIN);
 - c. The original purchase price;
 - d. The date purchased;
 - e. The license plate number;
 - f. The person assigned.
 - g. The driver license number of the person assigned and the expiration date;
 - h. The insurer and policy number, and

2. A driving record of the operators of district vehicles including:
 - a. The name of the driver;
 - b. The driver license number and expiration date;
 - c. The insurer policy number of person assigned;
 - d. Motor vehicle abstract;
 - e. Incidents of improper or non-business usage;
 - f. Accidents, and
 - g. Other relevant information.

3. A record of maintenance, repair and body work for each district vehicle including:
 - a. The vehicle make, model and year;
 - b. The vehicle identification number (VIN);
 - c. The original purchase price;
 - d. The date purchased;
 - e. The license plate number;
 - f. The usage category such as regular business, maintenance, security or pupil transportation;
 - g. The manufacturer's routine maintenance schedule;
 - h. The category of work performed;
 - i. The mileage on the date work was performed, and
 - j. The cost of the work performed.

SECTION XI- TRANSPORTATION

1. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.
2. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
3. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.
4. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.
5. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.
6. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
7. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
8. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.
9. Police shall be immediately notified of an accident by the driver or vehicle coordinator, if the driver is incapacitated. A copy of the police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.

10. If a district vehicle is misused in any of the following ways, the driver's driving privileges for district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate.
 - a. Frequent violation of traffic laws;
 - b. Flagrant violation of the traffic laws;
 - c. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
 - d. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
 - e. Violation of these rules, or district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
 - f. Use of a district vehicle by an unauthorized individual while assigned to an employee;
 - g. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
11. Drivers of district vehicles will be given the attached District Vehicle Protocol form listing the top ten driver procedures/code of conduct along with important reminders. A signed copy will be maintained by the Director of Transportation.
12. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

SECTION XII- FOOD SERVICE

WINSLOW TOWNSHIP SCHOOL DISTRICT NEW JERSEY

Title: **Food Service**

Purpose:

The Board of Education recognizes that Food Service is required for the promotion of education. The Board has the responsibility to provide food services to all students.

Procedure:

Application for Participation in Child Nutrition Program

- Before the beginning of each school year, Business Office Secretary files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program.

Direct Certification

- Students eligible for TANF and/or Food Stamps may be directly certified by the State. In these cases, the district sends a letter to the household and notifies them of their child's lunch status before school even begins. In these instances, no lunch applications need to be filled out. The direct certification process is completed 3 times each school year:
 1. Prior to Sept 1; 2. Between Sept 9 to Sept 30; and 3. Between Jan. 9 to Jan 31.

New Students

- Upon registration, new students are given applications for free and reduced meals. Applications are also available on the school website.

Free and Reduced Meal Applications

- Business Office Bookkeeper provides Applications for free and reduced meals to each school before the opening of school. The applications are disseminated by the school to students and then returned to school upon completion. Completed applications are then forwarded to Business Office Secretary.

SECTION XII- FOOD SERVICE

Determining Eligibility for participation in the Child Nutrition Program

- Business Office Bookkeeper determines eligibility in accordance with applicable regulations established by the Department of Agriculture. After determination, letters are sent to all applicants advising them of their status (i.e. free, reduced or denied). All applications are maintained in the central office as required by the State.

Benefit Issuance Document (BID)

- The benefit issuance document, formerly known as the master eligibility list must be completed and is maintained by Business Office Bookkeeper. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied. The BID is maintained for each school (location) as well as district-wide as required per regulations. The BID is maintained and updated in the Meal Time and Genesis database systems.

Civil Rights Compliance

- Per regulation, a Civil Rights Compliance is completed each year. Using the October 15th student data, lists are maintained by school, broken down by ethnic group and further broken down by status of free, reduced and denied.

Verification

- By November 15th, the required percentage of applications deemed eligible for free and reduced are verified. These applications are chosen at random and applicants are asked to provide name for each adult listed on the application as well as proof of income.

Bidding

- Milk and other food items are subject to the bidding requirement of the New Jersey State Contract Law. The Food Service Management Company contract will be renewed and/or re-bid in accordance with applicable law.

Daily Deposits

- Deposits are prepared daily, by school and reconciled to the register tapes by food service management company personnel. They are then put into a security bank bag and picked up by Food Service courier and brought to the bank. Deposit totals are reconciled to the bank statement by business office personnel

SECTION XII- FOOD SERVICE

Setting Prices

- Each year, the Board of Education sets prices for food services. Every effort is made to set prices that are affordable for students but enable the food services to operate without contribution from board funds.

Voucher Certification/submission

- Each month, Food Service Management Company personnel enter meal counts into the Department of Agriculture meal reimbursement system in SNEARS (School Nutrition Electronic Application System). These meal counts are then verified by the Business office and then Certified so that State reimbursement can be made.

Commodities

- The district shall participate in the commodities program offered by the New Jersey Department of Agriculture.

The below procedures were taken from New Brunswick's Business Office Manual and seems more appropriate if district does not use Food Service Management Company.

11. Food Services Procedures

- 11.1 Daily Lunch Claim Amounts
- 11.2 Daily Snack Claim Amounts
- 11.3 Breakfast Claim Amounts
- 11.4 State Report
- 11.5 Maintenance/Technical Repairs & Work Orders
- 11.6 Inventory Management

1. Food Services Procedures

- 11.1 Daily Lunch Claim Amounts
 - (a) Each school submits a Daily Operation Summary Report to the department on a daily basis which reports the amount of students in what eligibility category to claim for reimbursement. (see lunch application procedures to recognize how student lunch eligibility is determined). These numbers are tallied through a computerized POS system.

SECTION XII- FOOD SERVICE

- (b) I.D. Cards are generated from a database from each school's POS System for each individual student and picked up in the cafeteria before meal service. Middle & High School students receive a picture I.D. card at the beginning of the school year and they are to carry I.D. with them at all times.
- (c) When students come through the lunch line, daily, they are to present the cashier with their personalized ticket. This ticket provides the cashier with the coded information which states each student's individual lunch status.
- (d) If an "amount due" is attached to the entry based upon the information on the lunch ticket, the cashier collects the money from the student and completes the sale.
- (e) If the student does not have his/her money, the cashier enters it as a charged meal.
- (f) At the end of the day, the cash register is closed out and generates a receipt that reports all of the totals categorically.
 - These are the numbers that are reported on the POS's and submitted to the State for reimbursement (breakfast & lunch).

11.2 Daily Snack Claim Amounts

- (a) When after school snacks are served each site supervisor records the daily amounts on their Weekly Recap Sheet that are sent to the food service office. Food Service office will generate a Monthly Special Function Invoice for snacks.

11.3 Breakfast Claim Amounts

- (a) The Breakfast Program is enlisted in a government program named National School Breakfast Program.
- (b) The procedures for daily breakfast claim amounts are the same as Items 11.1 (a) through (f) for daily lunch claim amounts.above.

SECTION XII- FOOD SERVICE

11.4 State Report

- (a) A state report is completed by the Administrative Assistant for each above program on a monthly basis.
- (b) Lunch, breakfast, snack and child care daily reported amounts are reviewed by Administrative Assistant and corrected, if necessary by referencing individual school register tapes and/or by conferring with site supervisors.
- (c) Administrative Assistant then enters amounts into department accountability program which projects any seeable errors and generates a "POS edit check" worksheet. Worksheet is reviewed, approved and signed by the Director.
- (d) Once approved, amounts are entered into web based reimbursement program.

All claims are first approved by Food Service Director, then approved and signed by Business Administrator and/or Superintendent prior to submission to government.

11.5 Maintenance/Technical Repairs & Work Orders

- (a) All technology requests are usually communicated directly to the director or office staff that enters the request by way of Maint. Dept.com attn: Thomas or Ken for each individual site.
- (b) If the repair is not completed within an acceptable time period, the director usually enters a second request via Maint. Dept.com attn: Thomas or Ken
- (c) Technology/Buildings & Grounds Secretary or the Technology Supervisor will call with an explanation as to why an order was not completed or a technology specialist will call requesting further information needed to expedite the order.
- (d) All orders that are above and beyond normal, routine maintenance or installation are approved by Business Administrator prior to submission to either above department.

11.6 Inventory Management

- (a) Every time a delivery of frozen foods is scheduled from the government, a processor, or a distributor, these items are perpetually added into inventory by the Food Service Director.
- (b) After ordering is completed, food items must be deducted from inventory.
- (c) The food items that are not being delivered to the schools directly from the distributors are being distributed by district truck driver (FSMC) from inventory at Winslow Twp. Freezer or Annex Building.
- (d) Once the frozen foods order is placed, and the items that are to come out of Winslow Twp. freezer are determined, they are consolidated by the Food Service Director, input on a breakdown sheet for delivery by district truck driver (FSMC) and deducted from the inventory in a perpetual manner.

SECTION XII- FOOD SERVICE

- (e) Every month, an actual inventory of Winslow Twp. freezer is done by the department truck driver or the Food Service Director.
- (f) This inventory is compared to the totals on the perpetual. (Any discrepancies are addressed and resolved and/or documented, if necessary.)
- (g) When all ordering is done by the individual schools, they are required to document what foods they have in inventory that are similar to the ones that are currently being ordered.
- (h) If the Food Service Director feels as though the schools have similar items in individual inventory that they are not going to need in the near future, the supervisors will be called and told to use the items that they have and their order of the similar items will be cancelled.
- (i) The schools are also required to complete a monthly actual inventory.

11.7 Department Timecards/Payroll

- (a) Time Cards are distributed to each school for board, contracted employees and hourly workers.
- (b) Administrative Assistant is responsible for managing the timecards for hourly workers.
- (c) Hourly workers are required to punch in and out every day stating their time of arrival and departure.
- (d) One time card per week is submitted to Administrative Assistant who reviews all of the time cards to ensure that calculations have been made correctly, hours have been tallied, and all other required information has been completed.
- (e) Every week of the time period are then submitted from Administrative Assistant to Director for approval and signing. (Any discrepancies with time cards will be addressed by the director with Administrative Assistant and/or specific employee(s).)
- (f) Administrative Assistant will then make copies of all timecards and forward originals to Payroll department.
- (g) Administrative Assistant is responsible for managing the timecards for all contracted employees.
- (h) The site supervisors simply have to keep track of any overtime or dockings of contracted employees.
- (i) Both of the above scenarios (overtime, docking) are submitted on the same form that the hourly workers' time is submitted on. (Both extra or deduction of pay will appear during next month's pay period)
- (j) Administrative Assistant consolidates timecards, and submits to Director with overtime and docking sheets for approval.

SECTION XII- FOOD SERVICE

- (k) Director reviews, approves and signs all timecards. (Any discrepancies with timecards will be addressed by the director with Administrative Assistant and/or specific employee(s).
- (a) More serious infractions will automatically be documented and placed in the employee's file. (The employee will always receive a copy of any derogatory information placed in his/her file.)

SECTION XII- FOOD SERVICE

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Food Service

Subtitle: End of Year Procedure

Purpose: To assure delivery and acceptance prior to June 30 for budgeted goods and services.

Procedure:

The deadline for ordering items from the current operating budget is **March 1**, unless an earlier date is set by the Superintendent. **Exceptions** to this will be as follows:

- A. Miscellaneous Principals/ Supervisors Account
- B. Emergency end of the year supplies
- C. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services
- D. Contractual responsibilities
- E. Special State and Federally Funded Programs

SECTION XIII- TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Physical security over technology equipment, peripherals and media

PURPOSE: In order to ensure the overall performance of the technology systems, the equipment must be protected from harm, abuse, misuse and pilfering.

1. Rooms or areas that house servers should be restricted to authorized personnel only.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
4. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
5. District should track cost of replacement on all technology equipment valued above \$500.
6. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

SECTION XIII- TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Security over data – passwords and user accounts

PURPOSE: In order to ensure the overall performance of the district via its technology systems and data.

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
 - a. Users should be reminded not share or write down passwords
 - b. Passwords for network access should be forced to be changed periodically
 - c. Passwords for applications should be changed periodically.
 - d. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level
 - e. Passwords should not be repeated for network access and application access, particularly the student information system.
2. User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
 - a. No user profiles should be created, changed or deleted without proper authorization. This should include a written (or electronic) request form that is authorized by central administration. This authorization should include the name of the individual, the applications and network services to be granted access to and the level of security in each.
 - b. Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.
 - c. Access to district wide public folders should be restricted based on user role.

SECTION XIII- TECHNOLOGY SYSTEMS
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

TITLE: Technology Systems

SUBTITLE: Systems software and applications authorized for use in the district

PURPOSE: The number, type and scope of individual applications should be monitored to maximize the efficiency of the technology while not creating an overly complex environment.

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).
 - a. Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
 - b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
 - c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
 - d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.
2. For existing applications and systems software, a listing should be created and maintained and submitted by the technology department for periodic review by central administration. The list should include:
 - a. Hardware utilized, including name of server or location of software or application
 - b. Summarized description of user

SECTION XIII- TECHNOLOGY SYSTEMS

- c. Number of users
- d. Licensing information, including expiry dates
- e. Application owner responsible for user authorities
- f. Date of original purchase and dates of updated purchases
- g. Version information
- h. Vendor contact information

SECTION XIII- TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Protect the district's network from internet dangers

PURPOSE: The district needs to employ several layers of protection to ensure that unauthorized access to the network does not occur.

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.
2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes a firewall to prevent access from unauthorized sources.
 - a. Any applications or web pages that will be viewable by the general public or by certain users, will be held in the "DMZ", or that portion of the network where is there is limited trust.
 - b. Network resources that are relegated to the "DMZ" will be completely separated from any internal networks, thereby blocking firewall avoidance.
 - c. The available and open ports should be reviewed periodically.
4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
5. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
6. District will monitor wireless transmission to verify authentication of users.
7. Network administrators will periodically check systems ability to bind IP addresses to users on the network

SECTION XIII- TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Protect the district's network from internal dangers

PURPOSE: Create procedures that prevent unauthorized use from within the district

1. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access.
2. User roles should be defined that allows for many users to be grouped together. The use of profiles allows for more standardization and efficiency in administering the security access of each application.
3. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

SECTION XIII- TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

1. District will employ hardware solution to maintain electronic backups of all communications.
2. District will store for a period of three years, all inbound and outbound messages
3. Email archival system access will be restricted to secure district personnel
4. Periodic checks of the email archival system will be made to ensure reliability.
5. Regular password changes will be made to the archival system to limit potential security breaches.
6. The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.

SECTION XIII- TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

PURPOSE: To ensure a safe and secure environment for student learning

1. District will install optical cameras in key locations to record activities.
2. Surveillance cameras will interface with digital video recording system.
3. Digital recording system will provide enough storage to monitor key locations for a period of three days at a minimum.
4. Digital recording systems will be checked regularly to ensure recording quality, reliability, and ability to retrieve information

SECTION XIII- TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

PURPOSE: To ensure a safe and secure electronic environment for students.

1. District will employ tools to monitor access to web sites. The district will put into place a method to filter web sites containing content that is against the district's acceptable use policy.
2. District will develop a system to log attempts at blocked web sites
3. Technology staff will conduct regular maintenance of the "proxy" filter.

SECTION XIII- TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

PURPOSE: To provide users with a secure area on the network to store files.

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.
4. Shared network storage will be monitored to ensure proper access based on security groups.
5. Network administrators will periodically check backups of the system.

SECTION XIII- TECHNOLOGY SYSTEMS

WINSLOW TOWNSHIP SCHOOL DISTRICT

NEW JERSEY

- Title:** Technology Systems
- Subtitle:** Maintenance and Computer Work Order System
- Procedure:** Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal's office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

Procedure: Computer Work Order System

In order to ensure that computer repairs are done in a timely fashion, the following procedure must be followed.

1. A work order is generated by entering a ticket in the Winslow School District Help Desk Ticket System, emailing the Technology Department or phoning the Technology Department indicating a description of the problem and the location. If the order is by phone or email it will be entered into the Winslow School District Help Desk Ticket System.
2. Tickets are received and delegated to the Computer Technicians and given a reference number. Tickets will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the ticket, the person initiating the ticket receive a report stating that the work is completed.

SECTION XIII- TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Technology Systems

Subtitle: Physical security over technology equipment, peripherals and Media

Purpose: In order to ensure the overall performance of the technology systems, the equipment must be protected from harm, abuse, misuse and pilfering.

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
 - d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
 - e. District should track cost of replacement on all technology equipment valued above \$500.

SECTION XIII- TECHNOLOGY SYSTEMS

4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

XIII-11.2

SECTION XIV-- INFORMATION MANAGEMENT

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Information Management

Subtitle: Acceptable Use of Districts Technology and Information

Purpose: To ensure that anyone who has access to district electronic resources understand what is acceptable use of the technology and information and ensure that anyone who has access to sensitive information understands the acceptable uses of that information.

Procedure:

1. The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.
2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.
 - a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying
 - b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.
 - c. Threats, harassment, libel or slander
3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used

Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.

SECTION XIV– INFORMATION MANAGEMENT

- a. Individuals who have access to district records should not use the information for personal reasons
 - b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
 - c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
4. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
 - a. Forms should be signed at least annually and for any major change in position that allows access to additional information.
 5. Violations of AUP should be spelled out in student and staff code of conduct.

SECTION XIV- INFORMATION MANAGEMENT

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

- Title:** Information Systems
- Subtitle:** Maintenance and Computer Work Order System
- Procedure:** Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal's office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

Procedure: Computer Work Order System

In order to ensure that computer repairs are done in a timely fashion, the following procedure must be followed.

1. A work order is generated by entering a ticket in the Winslow School District Help Desk Ticket System, emailing the Technology Department or phoning the Technology Department indicating a description of the problem and the location. If the order is by phone or email it will be entered into the Winslow School District Help Desk Ticket System.
2. Tickets are received and delegated to the Computer Technicians and given a reference number. Tickets will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the ticket, the person initiating the ticket receive a report stating that the work is completed.

Section XV- Financial and Human Resource Management Systems

N.J.A.C. 6A:23A-6.7 GUIDANCE DRAFT

Directive

Pursuant to 6A:23A-6.7 school districts and county vocational school districts with budgets in excess of \$25,000,000 or with more than 300 employees shall maintain an enterprise resource planning (ERP) system which integrates all data and processes of an organization into a unified system. An ERP system uses multiple components of computer software and hardware and a unified database to store data for the various system modules to achieve the integration. NOTE: This system does not include student, transportation or food service databases or modules.

ERP System Integration Features

Three applications – comprise an ERP; accounting, payroll, and human resources system. System integration permits data sharing among the three applications, therefore eliminating any duplication of data entry. System integration features facilitate data sharing not only among the applications, but may also with third-party payroll, substitute placement/absence tracking, and bidding applications. Integration between these applications allows for the automation of many functions, enabling:

In Accounting

System-generation of the payroll purchase order and encumbrances at the start of each new fiscal year (salary amounts and expense account information from Payroll is used to create the file needed to generate the payroll PO encumbrances in Accounting).

Update/adjust payroll PO encumbrances throughout the year to reflect any staff/budget changes (updated salary/expense account information from Payroll is used update payroll PO encumbrances in Accounting). Automatically reduce payroll PO encumbrances to expenditures each pay period (transfer of payroll expenditure data from Payroll, or a third-party application such as ADP, to Accounting). Import next year's budget preparation data directly into a Budget Projection Module (transfer of salary data either from Personnel, or a third-party application such as Microsoft Excel, into Accounting). Import purchase order data from third-party bidding applications (such as Educational Data) to Accounting, automating purchase order entry.

In Payroll

Automatically update new fiscal year payroll salaries for all employees (transfer of contracted salary data from Personnel to Payroll). Or synchronize remaining contract days that can be printed on employees' payroll check stubs (transfer of remaining sick/personal/vacation day balances from Personnel to Payroll).

In Personnel

Import attendance information (automatically generating employee attendance records within Personnel from your AESOP or SUBFINDER system). Implement position control codes (transfer of employee budget spread data from Payroll via alpha/numeric position control code for each employee record within Personnel). Automatically update position control budget spread information (based on payroll budget spread changes – transfer of updated budget spread

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data from Payroll updates Position Control Code budget spread data in Personnel). Generate projected salary data, by expense account, for budget preparation (transfer of employee salary data and Position Control Code budget spread information from Personnel to an Accounting's Budget Projection Module).

Payroll budget spread information can also be imported into Accounting from third-party applications such as ADP. Those not utilizing system integration will obtain the payroll budget spread database file from their individual payroll provider instead. If utilizing an outside provider, districts should ensure that the expense account structure for the employee's budget spread in the third-party application is consistent with the expense account structure established within Accounting.

Import Budget Preparation Data into a Budget Projection Module (Personnel to Accounting)

Accounting may include a budget projection module designed specifically to assist school districts with next year's budget preparation. This module includes a function allowing for the import of data (either from Personnel or a third-party application such as Microsoft Excel). This Projected Salary Data File (with the use of unique position codes, the system will automatically project, based on your district's settled contract information, the total amount needed for each salary expense account).

Additional Benefit:

- Import the Projected Salary Data into the Accounting's Budget Projection Module (all employee names and salaries that comprise the projected total will be detailed for each expense account).

Bidding to Budget Transfer

(Third-Party Bidding Software to Accounting)

Many districts utilize outside bidding companies (such as Educational Data) to assist with the process of procuring needed supplies for the upcoming year. These bidding companies deal with the individual vendors and award the bids based on district criteria. The data received from the third-party bidding application then needs to be entered into the district's accounting software application to generate the purchase order encumbrances. Entering these purchase orders can be time consuming and labor intensive. To expedite this process, the Accounting system should be able to provide a "Bidding to Budget Transfer" function.

Automatically Update New Fiscal Year Payroll Salaries for all Employees (Personnel to Payroll)

At the beginning of each new fiscal year, salary information can be updated for all employees automatically. Districts who utilize third-party payroll applications (such as ADP) may have to manually enter in each new salary amount for every single employee. If system integration is

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used this should be an automated process for those districts that utilize both Payroll and Personnel applications. Personnel provides the ability to maintain historic, current and future year salary information, allowing Payroll to access this data when it is time to update individual employee salaries.

Synchronize Contracted Salaries

This function would update the "Salary" field with employees' total calculated salary amounts from Personnel.

Print Sick/Personal/Vacation Day Balances on Employee Check Stubs (Personnel to Payroll)

Districts routinely provide employees with their balance of contract days throughout the year. One method to provide this information is to generate a hard copy report (which can take some time to print and distribute to each and every employee). Districts that utilize system integration have the ability to streamline this process by synchronizing this information between the two applications, allowing the balance of contract days to be printed directly on the employee's check stub in Payroll.

Synchronize Contract Days Remaining

(AESOP or SUBFINDER Systems to Personnel)

Many districts take advantage of utilizing outside automated substitute placement systems (such as AESOP or SUBFINDER). These systems provide on-line solutions for absence tracking and substitute placement.

Entering the district's daily attendance and substitute information can be time consuming and labor intensive. System integration should be able to import attendance records, which automatically generates employee attendance records within Personnel from your AESOP or SUBFINDER file, reducing the need to manually enter this information in. This function is available to all districts who utilize either the AESOP or SUBFINDER systems.

Key benefits include increasing the district's efficiency in: 1.) filling teacher absences with substitute teachers, and 2.) automating the attendance data entry process. For those districts whose attendance is not entered on a daily basis (due to work overloads or staff absences), integration between the two applications aides districts with keeping their attendance current and up-to-date, providing school administrators access to accurate and reliable absence information on a timely basis.

Section XV- Financial and Human Resource Management Systems

Implement Position Control Codes or Numbers (PCN), and Automatically Update Position Control Budget Spread Information (Payroll to Personnel)

Utilizing a synchronized Personnel and Payroll applications give the ability to implement position control codes, as well as automatically update position control budget spread information as necessary. Position Control Codes or Numbers (PCNs) represent distinct, board-approved, contracted job positions. The budget spread for each position is defined, providing a powerful in-house management and budgeting tool. Key benefits of utilizing PCNs include features that allow your district to:

Validate current year budget appropriations against Personnel contracted salaries, by account.

Present salary projection analysis to the board to assist with budget projection for the next fiscal year.

Track and project the district's vacant positions, allowing for more accurate budget projections.

Import future year salary data directly into Accounting's Budget Projection Module.

Utilize employee budget spread information from Payroll to generate PCN in Personnel.

In short, a unique code is created to represent each board-approved contracted position within your district. These codes are referred to PCNs. The budget spread is attached to these codes, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding PCN is linked to the employee who is currently filling the position. PCNs that are not linked to any employees represent vacant positions. For example, if your district has five board-approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

PCNs are independent of employee records. Each PCN represents a separate position within the district, not the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person.

Vacant PCNs provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. When a PCN is linked to an employee record, the calculated salary for that employee overrides the vacant salary amount entered for the PCN. As PCNs represent positions within the district, they are only added or deleted when a job position itself is either created or phased out.

Section XV- Financial and Human Resource Management Systems

Meaningful vs. Non-Meaningful PCNs

Each PCN must be unique and can be up to 20 characters or digits. A PCN can either be a random string of numbers with no meaning attached to it – like a PO number – or it can be a string containing meaningful segments – like an expense account number.

Meaningful PCNs are critical for position control, as they allow the positions they represent to be more easily identified. They are also easier to relate to when using the PCN associated reports.

Non-meaningful PCNs are a random string of numbers with no meaning attached to it. Position control is more difficult, as is using the related reports.

Generate Annual Contract Letters/Create Mailing Labels, etc.

Export Employee Data from Personnel

Generate Letters or Labels using Microsoft Word

Export Employee Data from Personnel

Generate Letters/Labels from Microsoft Word

Export Employee Salary Data from Personnel

WHAT A SBA SHOULD DO....TO IMPLEMENT 6A:23A-6.7?

1. Do we need to comply given district budget or populace?
2. Look at current systems utilized (i.e. fund accounting, payroll and personnel) for integration or expansion.
3. Define needs-are systems in place fully utilized? Is training necessary to implement system capabilities? Is there no integration in place?
4. If utilizing multi modules (systems) i.e. ADP payroll, Microsoft Excel position control, outside fund accounting module....can they be integrated? If so, have approval for utilization been obtained from the ESC?
5. Does the system..... (Fund accounting, personnel, and payroll) currently being utilized sufficiently meets the requirements of 6A:23A-6.7? If so, has approval been obtained from the ESC?
6. If not able to expand current systems for appropriate utilization, is there another district or county organization that can accommodate needs? (Remember to check with the ESC for potential providers)
7. What expenditures are available to extend to the full integration of systems (ERP)? Does the additional cost add directly to the districts administrative limits or can the additional cost be shifted to an outside agency (i.e. bank payment for services)?

Section XV- Financial and Human Resource Management Systems

8. What are the "quiet" costs of system integration?
 - New equipment (servers, wiring, computers)
 - Supplies (paper, checks, ink and associated copy costs)
 - Staffing (training and number to respond to necessary reporting, daily updates, etc.)
 - Facilities (is there room for all necessary equipment, supplies and staff?)

9. If it is necessary to research outside ERP systems, are they able to give you a BETA for 2009/2010? Are they state approved for compliance?
 - In looking at ERP systems, does the potential system allow for control over access and audit trail for access to all system components?
 - Does the anticipated ERP system allow for appropriate updates for all systems within or outside pursuant to DOE requirements?
 - Has the proposed ERP system been used in full by NJASBO members within the last three (3) years?
 - Is the proposed ERP system harmonious to NJSA and NJAC requirements
 - Does the proposed ERP system allow for staff training, support updates, appropriate back up of information and back up for start up?

Determination

Once the aforementioned is reviewed and the priorities or direction of the district is established the SBA in conjunction with the CSA should approach the Board of Education with their findings. The Board of Education should prior to determination, analyze the recommendation for ERP compliance, but make sure that all changes in procedure and process also adhere to Board of Education policy, maintain appropriate user authority and user access and district wide protocols for accessibility.

Internal Controls

The Board of Education should establish internal control procedures for all systems (fund accounting, personnel and payroll) regardless of true system integration or multi systems (many modules) integration. No one individual should have control within all systems. Annual review should be done via an internal control check. (See attached sample document- which should be completed in-house and by the district auditor independently).

APPENDIX
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: ASSA REPORTING

Procedure: The information for the Application for State School Aid (ASSA) is generated through and completed by the Assistant Superintendent' of Schools. In September a memo is sent out to all Principals/Supervisors from the Assistant Superintendent detailing the directions for submitting the school ASSA information along with the importance of its accuracy. Below is a breakdown of how the information is generated:

Information	Person Responsible	Documentation
Students on roll-full and shared	Principal	Attendance registers maintained by principal. Documentation to be submitted with the report.
Sent full time Received full time Received shared time	Supervisor of Special Education	Genesis data
Private schools for the handicapped	Business Office	Maintain tuition contracts for private school for the handicapped
Sent shared time	GCIT	Documentation to be provided to Supervisor of Special Education.
Resident students	Supervisor of Special Education	Genesis data
At Risk	Principal	Genesis data
Transportation report	Super. of Transportation	Documentation to be submitted with
English Language Learners	Curriculum Super.	Genesis data
Tier I students	Supervisor of Spec. Ed.	Student Tracker documentation

WINSLOW TOWNSHIP SCHOOL DISTRICT NEW JERSEY

Title: FREE AND REDUCED LUNCH APPLICATIONS

Procedure:

The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The BOE Business Office is responsible for getting the forms distributed directly to the parent/guardian prior to school starting. One application per household is mailed prior to the start of the school year. All students who live in the same household can be entered on one application. Once completed by the parent/guardian all applications can be returned to the schools or directly to the board office for processing. The bookkeeper sends home a meal status notification letter to all applicants. Applications are kept at a central location: Board Office. Using Meal Time for processing the application, the eligibility determination is downloaded to each students file in Genesis and to the Point of Sale system. The appropriate staff at each school can view this information via Genesis. Verification of qualification for free and reduced meals is the responsibility of the BOE Business Office Bookkeeper. Verification of applications must be completed in November. Applications continue to be processed throughout the school year.

Elementary Schools Procedures

The cafeterias have computerized point of sale cash registers. After the student identifies himself with a Pin number, the picture of the student comes up on the screen along with the meal status code and any balance the student may have.

All money for meals is collected in the classrooms. The money is put into an envelope which is already labeled with the students name, teacher name, room number and grade, which is supplied by the school secretary. The envelopes are forwarded by the teacher to the main office where the cafeteria worker gets them and applies the money to the appropriate student account via the Point of Sale. At lunch time the student puts their PIN number into the cash register via PIN pad for items purchased. No money is exchanged at lunch time. At the end of each day the cafeteria worker counts out all money received and posts it to the point of sale. The physical cash received should match the money posted to student's accounts. At the end of each day the cafeteria worker prints out a daily sales report and sends it to the Food Service office. Any problems or questions during the course of the day are to go to the Bookkeeper in the Food Service department. Any discrepancies are to be called into the Bookkeeper prior to closing out for the day.

Middle School and High School

In these two schools the students deposit money directly with the cashier while they are purchasing meals. The meal eligibility status is on the point of sale screen, reducing overt identification. All meal statuses are shown by a symbol. Students have the option of depositing as much money as they wish in their account. All deposits and purchases go thru the cashier during lunch time.

At the end of the day the manager at the Jr. High school and the Bookkeeper at the High School print out the daily sales reports. The cashiers can view these numbers prior to printing to verify cash received against sales. Any problems are referred to the manager at the Jr. High school and the Bookkeeper at the High School. The cashiers need to advise their managers of any money discrepancies.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: FALL REPORT

Procedure: Below is a listing of the required Fall Reports along with the personnel responsible for its completion:

District Contact Person	Data Collection	Distribution Medium	Distribution Date	Due Back Medium	Due Back Date	Due In Supt's Off.
Supervisor of Curriculum, Instruction & Tech..	NJ Smart	DOEnet	Beg. Sept	DOEnet	End Sept.	
STATE AID						
Super. of Spec Ed	ASSA	DOEnet	Beg.Oct	DOEnet	End Oct.	Middle Oct
Bus.Admin.	Debt Serv.	DOEnet	Beg. Nov.	DOEnet	Middle Nov	
Transp. Super.	Transp. Report	Diskette	Mid-Nov.	Diskette	Middle-Dec	
Sup. of Spec. Ed.	LEP	DOEnet	Beg.-Oct.	DOEnet	Beg.-Nov.	Middle-Oct
FALL SURVEY						
Supt's Sec-Data	Certificated Staff	Diskette	Mid.-Oct.	DOEnet	Mid.-Nov.	
Supt's Sec. Asst. Supt's Sec	Enroll./ Dropouts	DOEnet	Mid.-Oct.	DOEnet	Beg.Nov.	First-Nov.
Supt's Sec.	Graduates/Non Cert. Staff	DOEnet	Mid.-Oct.	DOEnet	Beg.-Nov.	First-Nov.
Super of.-Spec.Ed. Super. of Curr & Instruction	Special Ed.Report ECPA & NCLB	DOEnet DOEnet	End-Nov. End-Nov.	DOEnet DOEnet	Beg.-Dec. Beg.-Dec.	

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

ACCOUNT - A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

AUDIT - The examination of records and documents and the securing of other evidence for one or more of the following purposes:

- A. Determining the propriety, legality and mathematical accuracy of proposed or completed transactions.
- B. Ascertaining whether all transactions have been recorded.
- C. Determining whether transactions are accurately recorded in the accounts and in the statement drawn from the accounts.
- D. To determine whether the statements prepared present fairly the financial position of the school district.

AVERAGE DAILY ATTENDANCE, ADA - The aggregate days; attendance of a given school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session.

BID - The process which includes legal advertising and direct contact, sought from appropriate vendors for goods and services individually or in the aggregate, whose cost is above the mandated bid threshold.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

CAPITAL OUTLAY - An expenditure which results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings and the remodeling of buildings, with the life expectancy of at least ten years.

CASH - Currency, checks, postal and express money orders, and bankers' drafts on hand

on deposit with an official or agent designated as custodian of cash, and bank deposits.

APPENDIX

CHART OF ACCOUNTS - A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged by Fund, Program, Function and Object.

CONTRACTED SERVICES - Services rendered by personnel who are not on the payroll of the Board of Education including all related expense covered by the contract. Also see Purchased Services.

CURRENT - The term refers to the fiscal year in progress.

DEFICIT - The excess of the obligations of a fund over the fund's resources.

DISBURSEMENTS - Payment in cash.

ENCUMBRANCES - Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid.

EQUIPMENT - An instrument, machine, apparatus, or set of articles with a value of at least \$500 which retains its original shape and appearance with use and/or is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair than to replace it with an entirely new unit.

EXPENDITURES - Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year.

FISCAL YEAR - The twelve-month period from July 1, through June 30, during which the financial transactions of the school system are conducted.

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over \$500.00 when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FUNCTION - A group of related activities which are aimed at accomplishing a major service for which the school system is responsible.

FUND- All accounts necessary to set forth the financial position, the financial operations, the changes in residual equities or balances, and the changes in financial position of a fund.

GENERAL FUND - Used to account for all transactions in the ordinary operations of the Board of Education.

APPENDIX

INVENTORY - A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

INVOICE - An itemized list of merchandise purchased from a particular vendor from which payment is made. The list includes quantity, description, price, terms, date and the like, and is matched with the signed receiving copy.

OBJECT - The commodity or service obtained from a specific expenditure.

OBLIGATIONS - Amounts which the Board of Education will be required to meet out of its resources, including both liabilities and encumbrances.

PETTY CASH - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, in the form of a special bank deposit, set aside for the purpose of making immediate payments of comparatively small amounts.

PROGRAM - A plan of activities and procedures designed to accomplish a predetermined objective or set of allied objectives.

PROGRAM MANAGER - The individual responsible for monitoring the expenditures within a particular program of the budget. This person usually determines what to purchase, originates purchase orders and receives goods and/or services.

PRORATING - The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits which the expenditure provides for the respective purposes or programs for which the accounts were established.

PURCHASE ORDER - A written request to a vendor to provide materials or services at a price set forth in the order and is used as an encumbrance document.

PURCHASED SERVICES - personal services rendered by personnel who are not on the payroll of the Board of Education, and other services which may be purchased by the Board of Education.

REFUND - A return of an overpayment or over collection. The return may be either in the form of cash or a credit to an account.

REIMBURSEMENT - The return of an overpayment or over collection in cash.

REPLACEMENT OF EQUIPMENT - A complete unit of equipment purchased to take the place of another complete unit of equipment which is to be sold, scrapped or written off the record and serving the same purpose as the replaced unit in the same way.

APPENDIX

REQUISITION - A written request to a school official for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official to a vendor.

STUDENT ACTIVITY FUND - Financial transactions related to school-sponsored student activities and interscholastic activities. These activities are supported in whole or in part by income from students, gate receipts, and other fund-raising activities.

SUPPLY - A material item of an inexpensive, expendable nature that is consumed, worn out or deteriorated in use; loses its identity through fabrication or incorporation into a different or more complex unit or substance. Is expendable or subject to replace rather than repair if damaged or if some of its parts are lost or worn out.

TRAVEL - Costs for transportation, meals, hotel and other expenses associated with traveling on business for the Board of Education.

UNIT COST - Expenditures for a function, activity, or service divided by the total number of units for which the function activity or service was provided.

VOUCHER - A document which authorizes the payment of money and usually indicates the accounts to be charged.

From: John Greenhalgh, Practitioner's Guide to School Business Management, Allyn and Bacon, Boston, 1978, pp. 261-273.
Sam B. Tidwell, Financial and Managerial Accounting for Elementary and Secondary Schools, 3rd Ed., 1985, pp.597 -628.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

***For the recent copy of the State's Records
Retention policy, please go to our website and look under resources.***

Title: Retention of Records

Date:

Procedure:

1. No material which qualifies as a record or document may be destroyed without the prior approval of the Department of Education.
2. All requests for document disposal must be submitted to the Business Administrator.
3. The Business Administrator will forward all requests to the State for approval.
4. Questions concerning the disposition of records should be directed to the Business Administrator.

Legal Reference: Chapter 410 47:3-15 et seq. Public Records Account

APPENDIX

STATE DEPARTMENT OF EDUCATION
RECORDS RETENTION SCHEDULE

Retention Period-Destroy Records After

Item #	Form #	Description	District	County
1	A-1	School Register, Classroom	6 Years	-----
2	A-1a	School Register, Central	6 Years	-----
3	A-2b	Record of Individual Instruction	6 Years	-----
4	A-3	Annual Report of Education Statistics	10 Years	10 Years
5	A-4	Annual Financial Statistical Report	10 Years	10 Years
6	A-4a	Report of Res. Enrollment Statistics	10 Years	10 Years
7	A-4b	Report of Pupils Receiving Bedside/ Home Instruction	10 Years	10 Years
8	A-4c	Report of Tuition Pupils Sent to App. Special Classes for Atypical Pupils	10 Years	10 Years
9	A-4d	Application for State Aid-Transportation	10 Years	10 Years
10	A-4e	Atypical Pupils	10 Years	10 Years
11	A-4f	Report of School Budget and District Taxes	10 Years	10 Years
12	A-4g	Report of Pupils Living on Non-Taxable State-Owned Property	10 Years	10 Years
13	A-5	Custodian's Financial Report	10 Years	10 Years
14	A-13	Certificate of Tax Ordered	10 Years	10 Years
14a	A-17	Financial Record Book, Custodian of School Monies	Permanent	-----
15	A-22	Employment Contract Teacher	10 Years After Term.	10 Years After Term.
16	A-28	Tally Sheet	---	1 Year
18	A-32	Proceedings with Respect to Authorization of Bonds	Bond Maturity	-----

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				APPENDIX
19	A-33	Report of Election Proceedings	10 Years	10 Years
20	A-36	Board Members Affidavit and Oath of Office	10 Years	10 Years
21	A-41a	Pupils Transfer Card	3 Years	-----
22	A-44	Record of Exclusion	3 Years	-----
23	A-45	Medical Inspection Record Card	1 Yr after Graduation	-----
24	A-50	Age Certificate	When Minor	Reaches age 21
25	A-56a	School Record	When Minor	Reaches age 21
26	A-56b	Promise of Employment	When Minor	Reaches age 21
27	A-56c	Physician's Certificate	When Minor	Reaches age 21
28	A-66a	Vacation Employment Certificate	When Minor	Reaches age 21
29	A-66a1	Vacation Employment Certificate (Employment outside of district)	When Minor	Reaches age 21
30	A-66b	Regular Employment Certificate	When Minor	Reaches age 21
31	A-66c	Application for Special Newsboy or Special Street Trades Permit	When Minor	Reaches age 21
32	A-66d	Application for Special Agricultural Permit	When Minor	Reaches age 21
33	A-66e	Special Agricultural Permit	When Minor	Reaches age 21
34	A-66f	Special Newsboy Permit	When Minor	Reaches age 21
35	A-66g	Special Street Trades Permit	When Minor	Reaches age 21
36	A-66h	Age Certificate - Agricultural	When Minor	Reaches age 21
37	A-66i	Application for Special Theatrical Permit	When Minor	Reaches age 21
38	A-66j	Special Theatrical Permit	When Minor	Reaches age 21
39	A-66k	Application for Special Newspaperboy Permit	When Minor	Reaches age 21
40	A-66m	Special Newspaperboy Permit	When Minor	Reaches age 21
41	A-59	Notice to Parents	6 Years	-----

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42	A-60	State Warrant	6 Years	-----
43	A-61	Rule to Show Cause	6 Years	-----
44	A-62	Complaint	6 Years	-----
45	A-63	Attendance Report	3 Years	-----
46	A-74	Employment Contract -- Attendance Officer	10 Years After Term.	-----
47	A-77	Medical Inspection Notice	1 Year After Graduation	-----
48	A-100	Budget	Permanent	-----
49	A-101	Budget	Permanent	-----
50	A-102	Budget	Permanent	-----
51	A-103	Budget	Permanent	-----
52	A-104	Budget	Permanent	-----
53	A-109	Appropriations Receivable	Permanent	-----
54	A-110	Appropriations and Cash Receipts	Permanent	-----
55	A-111	Cash Expenditures	Permanent	-----
56	A-112	General Control	Permanent	-----
57	A-115	Distribution of Costs, Administration	10 Years	-----
58	A-116	Distribution of Costs, Instruction	10 Years	-----
59	A-117	Distribution of Costs, Attendance and Health	10 Years	-----
60	A-118	Distribution of Costs, Maintenance	10 Years	-----
61	A-119	Distribution of Costs, Fixed Charges	10 Years	-----
62	A-120	Distribution of Costs, Capital Outlay	10 Years	-----
63	A-121	Distribution of Costs, Vocational	10 Years	-----
64	A-122	Distribution of Costs, Evening School	10 Years	-----
65	A-125	Distribution of Costs	10 Years	-----

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66	A-130	Property Record	10 Years	-----
67	A-131	Tuition Ledger - Pupils Sent	10 Years	-----
68	A-132	Tuition Ledger - Pupils Received	10 Years	-----
69	A-148	Report of the Secretary	Permanent	-----
70	A-149	Report of the Custodian	Permanent	-----
71	A-151	Purchase Order	6 Years	6 Years
72	A-162	Bond Register	Permanent	-----
73	A-231	Permanent Record Card	Permanent	-----
74	B-1A	Bonding Election Report	---	3 Years
75	C-212	Transportation Contract	6 Years After Term.	6 Years After Term.
76	C-213	Transportation Contract Renewal	6 Years After Term.	6 Years After Term.
77	TB-1	Tuberculosis Testing Survey Card	1 Year after Graduation	-----
77a	101	Application to Local Finance Board & Comm. Of Education (for extension of credit)	Bond Maturity	-----
		<u>FEDERAL PROGRAMS NDEA</u>		-----
78		Reimbursement Claim	6 Years	-----
79		Request for Verification of Expenditures Title V	6 Years	-----
		PUBLIC LAWS 815 AND 874		-----
80	RSF-1	Application for Assistance	3 Years	3 Years
81	RSF-2	Application for Financial Assistance, Public School Construction, Parts I and II	3 Years	3 Years
82	RSF-3	Report for Determining Payment	3 Years	3 Years

APPENDIX

FORMS

Section

II (2.1-2.3) – Use of Facilities Application (available on district website)

III (2.1-2.2) - Student Activity Record of Payments Received

III (2.1-2.2) - Student Activity Cash Paid Voucher

XI (2.1-2.3) - District Vehicle Protocol

WINSLOW TOWNSHIP BOARD OF EDUCATION

40 Coopers Folly Road · Atco, NJ 08004
(856) 767-2850 Fax (856) 719-8730

USE OF FACILITIES APPLICATION 2013-2014

Please complete the enclosed Application for Use of Facilities Form and return it to the school along with the required Certificate of Insurance and Fire Permit. No use of facilities will be permitted without the below requested information. Any group requesting the use of facilities that does not initially return their proof of insurance, with the required application, **will not be considered until the mandatory proof of insurance is received.** **NOTE:** The insurance certificate must have Winslow Twp. Board of Ed named as "Additional Insured" or else the certificate will not be accepted.

FIRE PERMIT:

It is now mandatory that all organizations obtain a fire permit before using school facilities. It is the responsibility of every organization to get their own permit. You can apply for a permit by going to the Winslow Twp. Fire Marshal's Office, 9 Cedar Brook Rd., Sicklerville, N.J. 08081. Their telephone number is (609) 561-4225.

POLICE COVERAGE:

When Board required, it is the responsibility of every organization to obtain, pay and submit proof of police security one week prior to the event. Please contact the Winslow Township Police Department at: (609) 567-3500.

FOOD SERVICES:

If kitchen facilities are needed, it is the responsibility of every organization to contact the Winslow Township Food Services Department at (856) 767-2850.

Your organization is responsible for the behavior and actions of the person or persons using the facilities including any cost of damages incurred involving your organization's use of any given facility.

Applications must be submitted at least 60 days prior to the event. Application requests will be awarded in the order in which they are received and based upon availability.

Your organization's application for the use of school facilities in the Winslow Township School District must be renewed each year.

The school district reserves the right to establish availability of district facilities on an as needed basis.

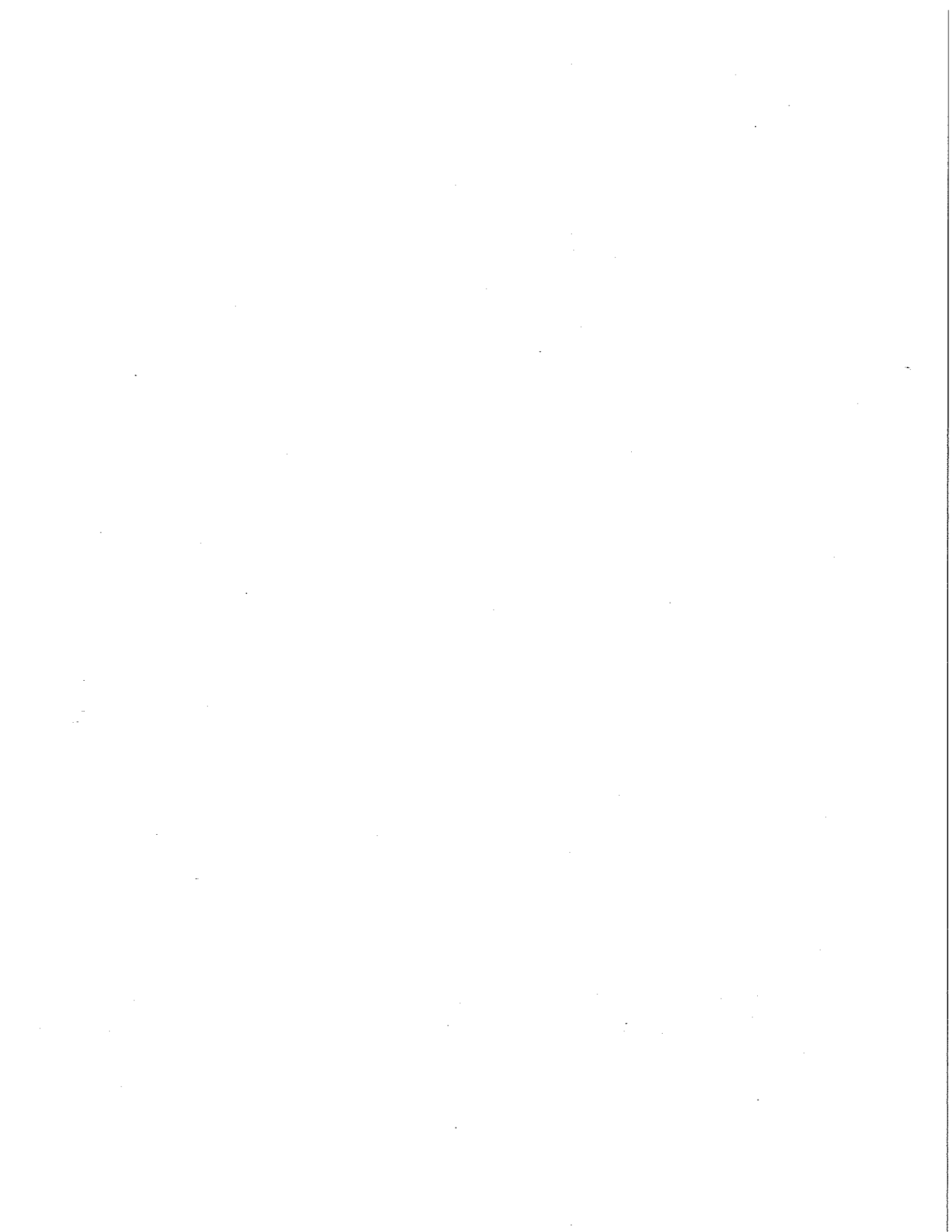
Applications are non-transferable.

Your cooperation is appreciated and if you have any questions please call the Business Office at the above phone number.

Please sign and return this form with your application.

Organization _____

Signature _____ Date _____



WINSLOW TOWNSHIP BOARD OF EDUCATION

40 Coopers Folly Road Atco, NJ 08004
(856) 767-2850 Fax (856) 719-8730

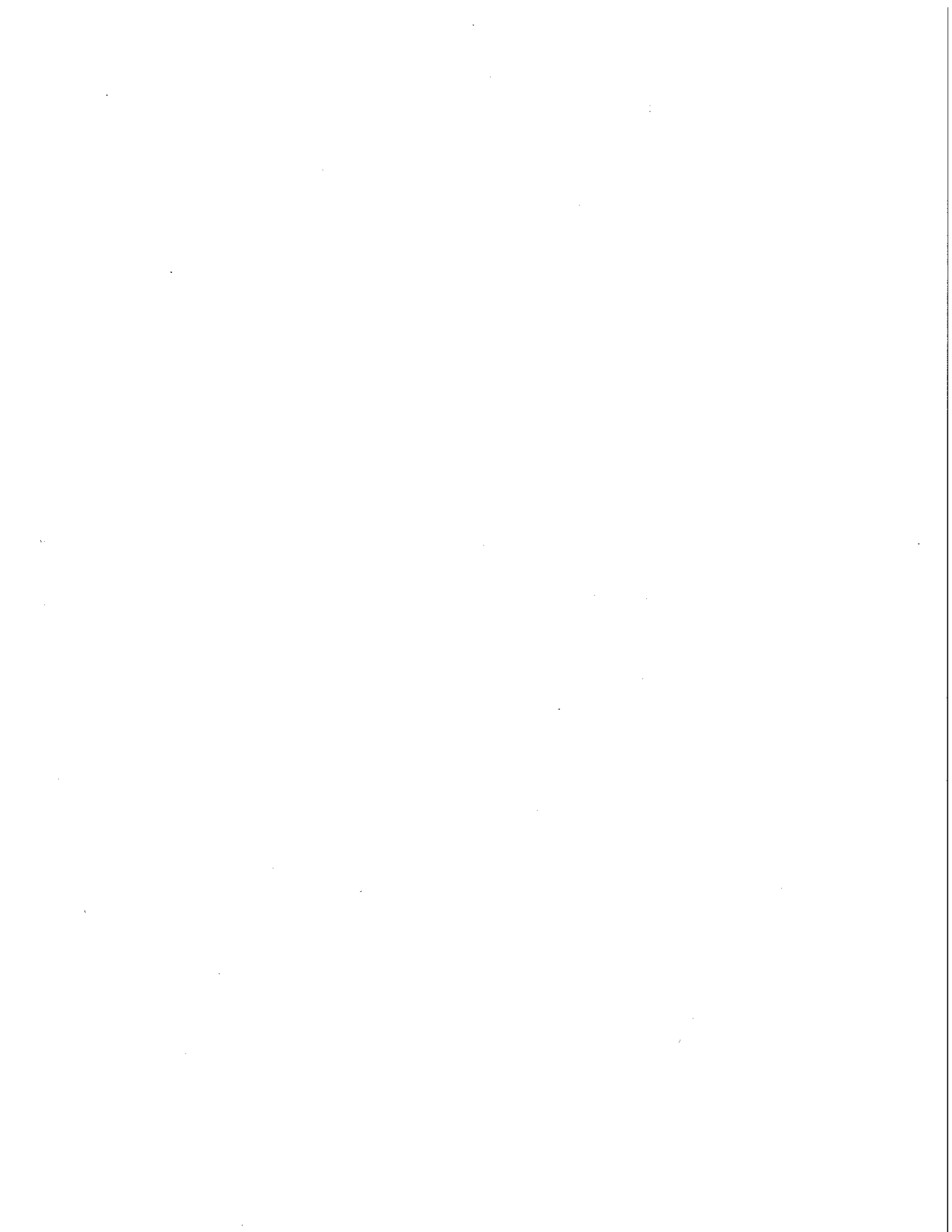
APPLICATION

Use of Facilities Outside Organizations

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ADOPTED – MAY 6, 2002
Revised – November 6, 2006



Winslow Township Board of Education
40 Coopers Folly Road, Atco, New Jersey 08004
2013-2014

APPLICATION FOR USE OF SCHOOL FACILITIES - By Outside Organizations

Adopted 6/22/01
Revised 11/6/06

The Undersigned hereby makes application for the use of the facilities and equipment listed below:

LOCATION: School #1 School #2 School #3 School #4 School #5 School #6

Middle School High School Regional Day School

REQUESTED BY
(Organization): _____

USE DATE(S): _____

DAYS OF THE WEEK: _____ Start Time: _____ End Time: _____

Will there be: Competitions Practices Spectators
Dates _____ How Many _____

- | | | | | |
|---|--|--|--|--|
| <input type="checkbox"/> AUDITORIUM
<input type="checkbox"/> Public Address
<input type="checkbox"/> Piano in Pit
<input type="checkbox"/> Piano on Stage
<input type="checkbox"/> Chairs
<input type="checkbox"/> Tables
<input type="checkbox"/> Dressing Rooms
<input type="checkbox"/> Spot Lights
<input type="checkbox"/> Projector/Screen
<input type="checkbox"/> Record Player
<input type="checkbox"/> Lavatories
<input type="checkbox"/> Special Requests:

_____ | <input type="checkbox"/> CAFETERIA
<input type="checkbox"/> Kitchen
<input type="checkbox"/> Banquet
<input type="checkbox"/> Public Address
<input type="checkbox"/> Lectern
<input type="checkbox"/> Lavatories

<input type="checkbox"/> Special Requests:

_____ | <input type="checkbox"/> GYMNASIUM
<input type="checkbox"/> Bleachers
<input type="checkbox"/> Public Address
<input type="checkbox"/> Lavatories

<input type="checkbox"/> Special Requests:

_____ | <input type="checkbox"/> FIELDS/GROUNDS
<input type="checkbox"/> Lavatories

<input type="checkbox"/> Special Requests:

_____ | <input type="checkbox"/> APR - #1 - #6
(all purpose room)

<input type="checkbox"/> GYM - #5 - #6

<input type="checkbox"/> Special Requests:

_____ |
|---|--|--|--|--|

- Check for \$200.00 Application Fee Fire Certification
 Certificate of Insurance Attached Indemnity/Hold Harmless Agreement

This application is being made for the purpose of _____
For which an admission charge of \$ _____ per person will be made.

The sponsor, by signature below, affirms that he/she will: Abide by the Rules and Regulations pertaining to the use and/or rental of said facilities; and is in agreement with the Indemnifications and Insurance Provisions, and agrees to be responsible for paying the Winslow Township School District any billable fees as per Board Policy #7510.

***** The sponsor must be present until the activity is concluded. *****

Please print all information:
NAME OF SPONSOR: _____ SIGNATURE: _____

ADDRESS: _____

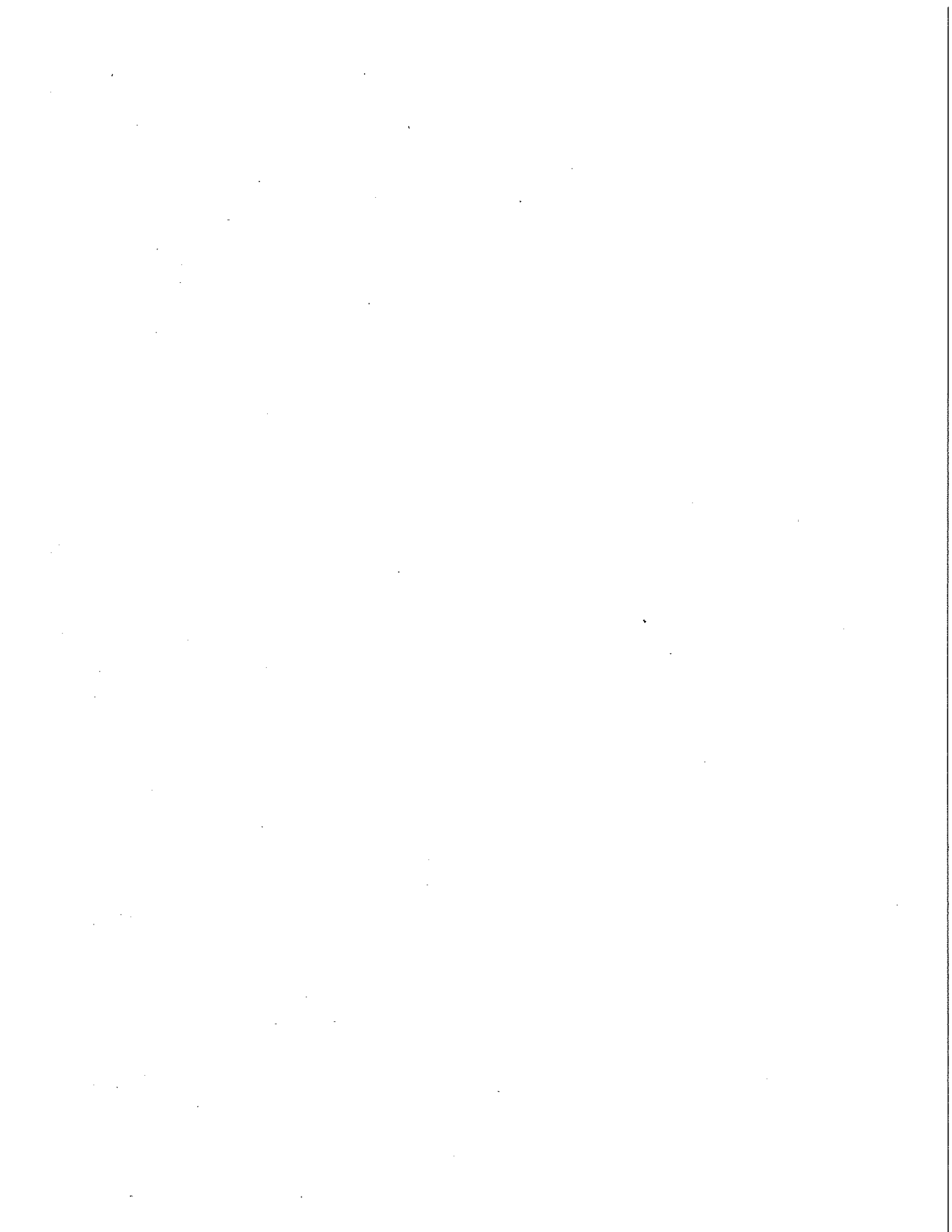
EMAIL ADDRESS: _____

HOME PHONE: _____ BUS PHONE _____ CELL PHONE _____ POSITION _____

ALTERNATE PERSON WHO MAY BE CONTACTED IN EMERGENCIES:
NAME _____ PHONE _____

PRINCIPAL'S APPROVAL: _____ B.A./B.S APPROVAL: _____ ATHLETIC DIR. APPROVAL: _____

This application was approved at a regular meeting of the Winslow Township Board of Education held on _____ and use of facilities, etc. as indicated above, was granted.



WINSLOW TOWNSHIP BOARD OF EDUCATION

USE OF SCHOOL FACILITIES BY OUTSIDE ORGANIZATIONS

INDEMNIFICATION AND INSURANCE PROVISIONS

The Lessee shall assume all risk of and responsibility for, and agrees to indemnify, defend, and save harmless The Winslow Township Board of Education and its employees from and against any and all claims, demands, suits, actions recoveries, judgments, costs, and expenses in connection therewith due to the loss of life, property, or injury or damage to the person, body or property, of any person or persons whatsoever, which shall arise from or result directly or indirectly from the use of District premises under this contract. This indemnification obligation is not limited by, but is in addition to the insurance obligations contained in this agreement.

The Lessee shall secure and maintain in force, for the term of the contract, liability insurance as provided herein. The Lessee shall provide the BOE with current certificate of insurance for all coverage's and renewals thereof which must contain the provision that the insurance provided in the certificate shall not be canceled for any reason except after thirty days written notice to the Winslow Township Board of Education.

1. Comprehensive General Liability policy as broad as the standard coverage or currently in use in the State of New Jersey which shall not be circumscribed by any endorsements limiting the breadth of coverage. The policy shall include an endorsement (broad form) for the contractual liability.

The Winslow Township Board of Education shall be listed as an additionally named insured and Certificate holder. (See sample attached)

Limits of Liability – As required below.

2. (If Lessee is using owned or leased vehicles as part of its activities) Comprehensive Automobile Liability covering owned, non-owned, and hired vehicles with minimum limits of \$1,000,000 per occurrence for bodily injury liability and property damage;
3. (If Lessee is using own or hired employees as part of its activities) Workers' Compensation insurance applicable to laws of the State of New Jersey and Employers Liability insurance with a limit of not less than \$1,000,000.

The Lessee shall deliver to: Tyra McCoy-Boyle, Business Administrator/Board Secretary
Winslow Township Board of Education
40 Coopers Folly Road
Atco, NJ 08004

The required Certificate(s) of Insurance and Hold Harmless/Indemnity Agreement, Failure to deliver the required Certificate(s) of Insurance and Hold Harmless/Indemnity Agreement shall prohibit use of any school facility.

LIMITS OF LIABILITY

LIMIT OF LIABILITY

A minimum of \$1,000,000 in coverage is required.

INDEMNITY AGREEMENT

This agreement is made this _____ by and between
(Date)

_____ having its offices and place of business at
(Name of Lessee)
_____ (hereinafter referred to as "Occupant") and the Winslow Township
(Lessee Address)
Board of Education, 40 Coopers Folly Road, Atco, New Jersey (hereinafter referred to as "Board of
Education").

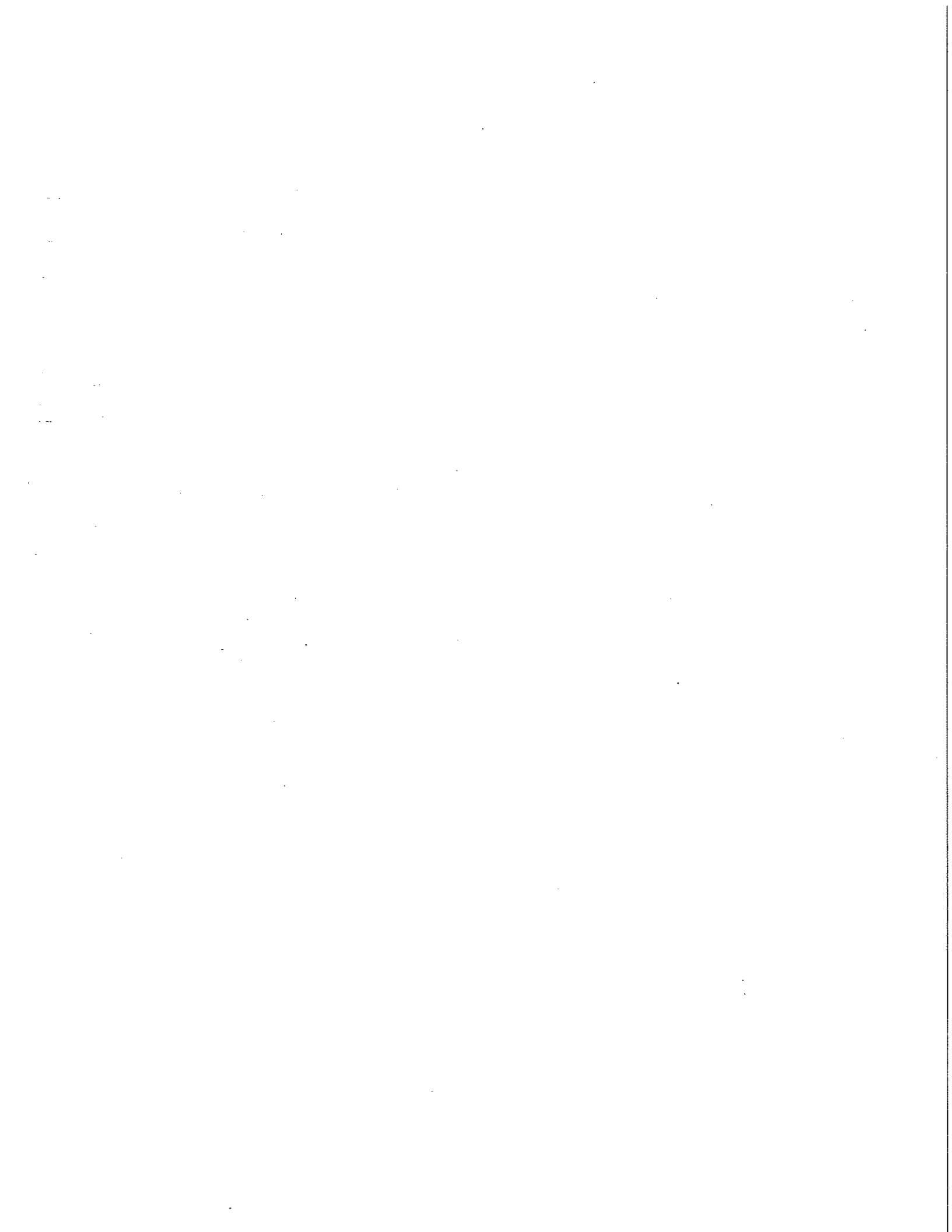
In consideration of the mutual covenants contained herein and other valuable considerations. It is agreed by and between the parties as follows:

1. Use of Occupancy. Board of Education agrees to permit Occupant to use and occupy Board of Education's premises located at _____, Room _____,
(School Name)
Township of Winslow, Camden County, New Jersey, on _____,
(Date)

for the purposes of rental of facilities, on condition that Occupant hold Board of Education harmless from any loss, damage, or liability that Board of Education may suffer arising out of or in any way connected with the Occupant's use and occupancy of the Board of Education facilities set forth above.

2. Indemnification. Occupant shall defend, indemnify, protect, save, and hold harmless the Board of Education, its officers, agents, and employees from any and all liability, claims, fines, suits, losses, demands, actions, damages, and costs of any kind and nature, arising or claimed to arise through any fault, failure, negligence, or responsibility of the Occupant, its agents, officers, employees, invitees or guests, in connection with Occupant's use and occupancy of the Board of Education's facilities set forth above, including, but not limited to, the cost of investigation, court costs, reasonable counsel fees, settlements, judgments, or otherwise.

Signature of responsible officer for organization:



Megan's Law
Community Group Registration Form

N.J.S.A. 2C:7-1, et seq., commonly known as "Megan's Law", entitles community organizations with supervisory control over children and victims' groups to information concerning the release of known sexual offenders who meet certain criteria.

Pursuant to the law, organizations must register with the local law enforcement agency. Organizations and groups to be included on the notification list are to be limited to those groups, agencies and organizations that own or operate an establishment where children gather under their care or where women are cared for. The Camden County Prosecutor's Office shall then determine which organizations meet these requirements.

Please fill out the form below and return it to the appropriate police agency. If the Prosecutor's Office determines that your organization or agency qualifies under the law, you will be notified of the release and whereabouts of certain sex offenders.

Date of Registration: _____

Name of Group: _____

Physical Location Where Group Meets (Need complete address.) _____

Contact Person/Address/Phone Number (Necessary to Receive Notification.)

For Athletic Associations: (If necessary attach additional sheet.)

Location(s) of Field/Facility Used:

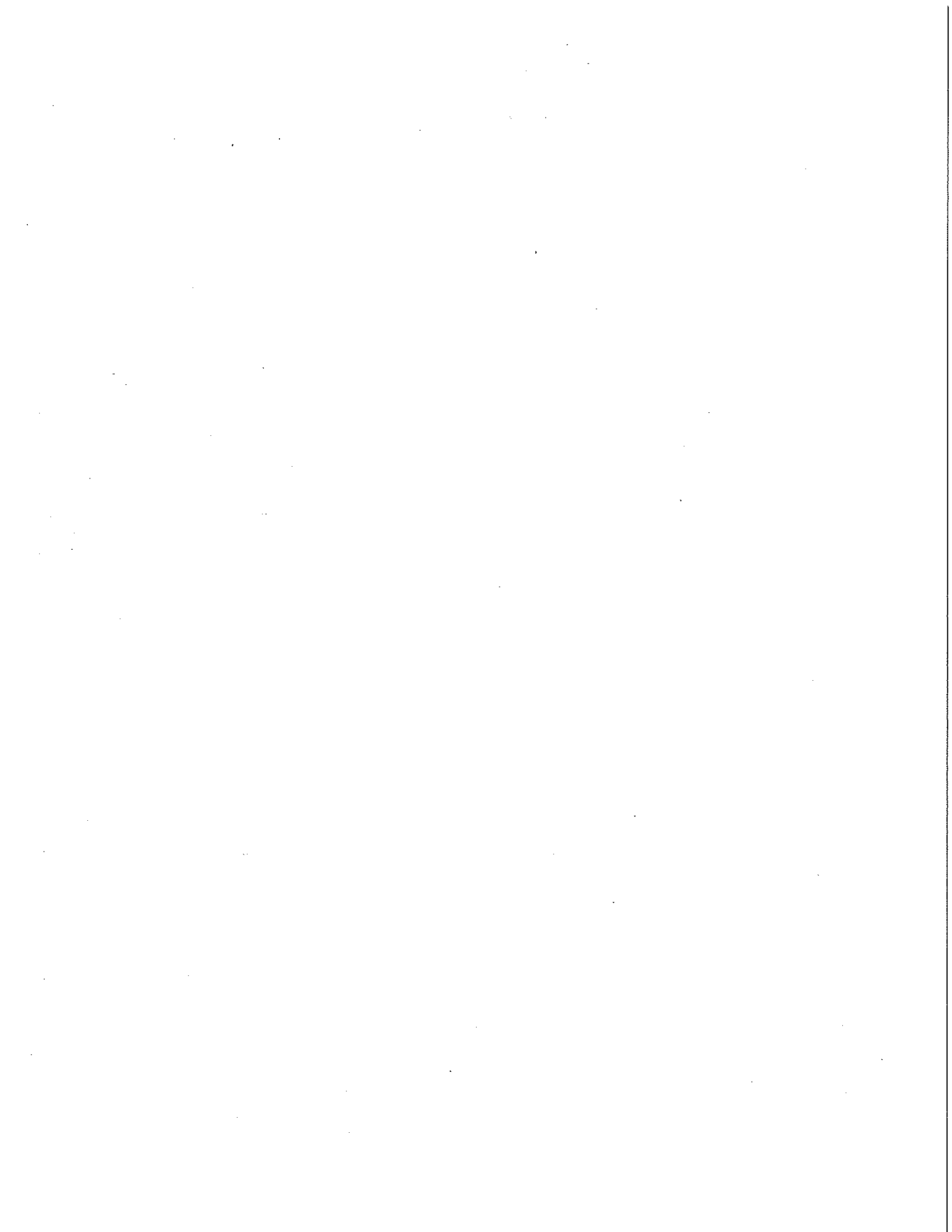
Contact Person/Address/Phone Number (Necessary to Receive Notification.)

Age of Children Participating: _____

Objective of Organization: _____

TO POLICE DEPARTMENT:

This form must be forwarded to the Camden County Prosecutor's Office, Attention MEGAN'S LAW UNIT, 25 NORTH FIRTH STREET, CAMDEN, NEW JERSEY 08102.



CHECKLIST

- ✓ APPLICATION
- ✓ INSURANCE CERTIFICATE WITH WTBOE LISTED AS ADDITIONAL HOLDER
WT BOE
40 COOPERS FOLLY ROAD
ATCO, NJ
- ✓ DEPOSIT CHECK
- ✓ INDEMNITY AGREEMENT
- ✓ MEGAN'L LAW FORM-SEND TO WT POLICE DEPT
- ✓ LIST OF PARTICIPANTS & CHAPERONS-(SCHOOL 1-6)

STUDENT ACTIVITY CASH PAID VOUCHER

DATE SCHOOL

SCHOOL ACCOUNT

PAYABLE TO

AMOUNT \$

ITEMS PURCHASED / EVENT

REQUESTED BY

APPROVED BY (PRINCIPAL)

FOR BOARD OFFICE USE ONLY

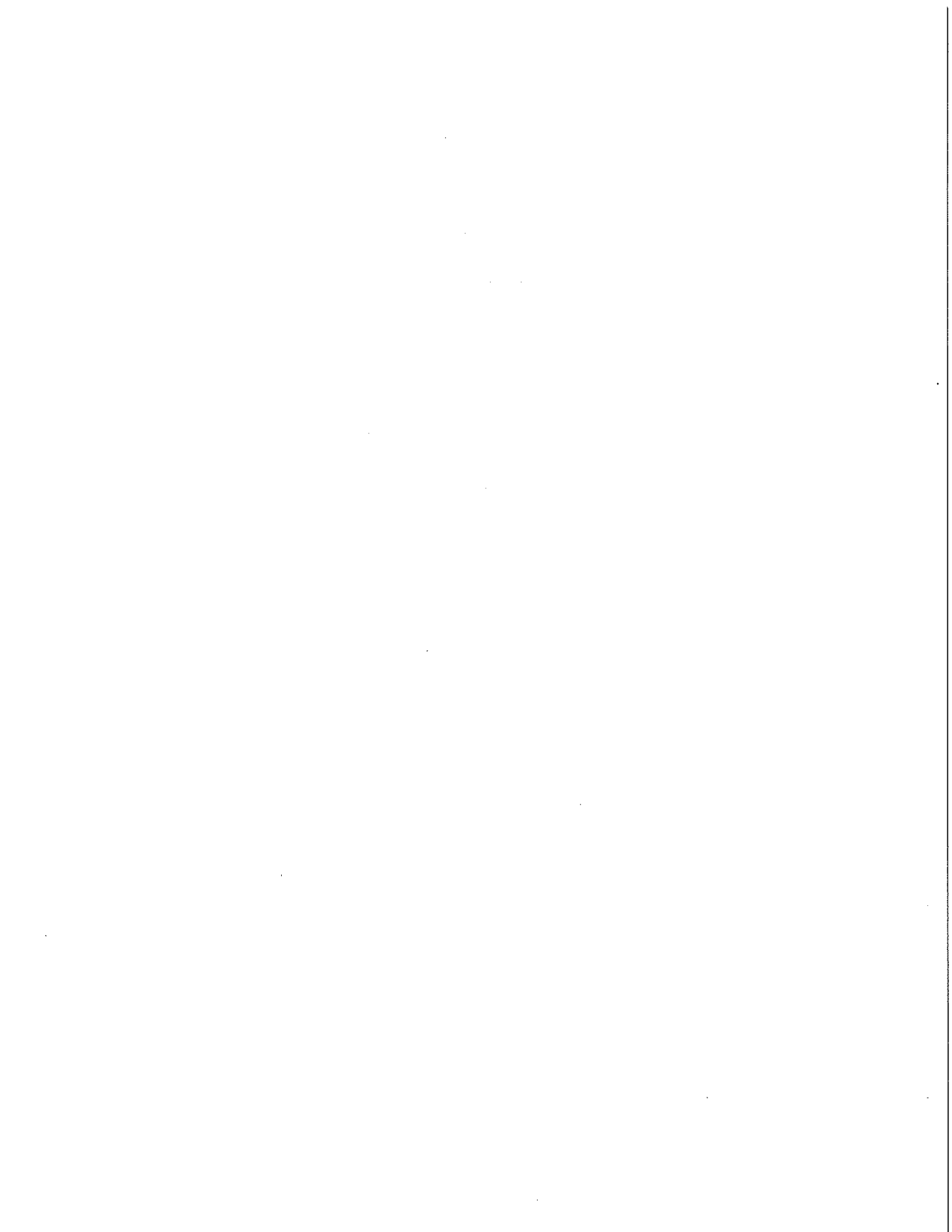
APPROVED (BD. ADMIN.) DATE

CHECK NO. DATE PAID

TRANSFER FROM ACCOUNT

TO ACCOUNT

DATE OF TRANSFER



Winslow Township School District
STUDENT ACTIVITY RECORD OF PAYMENTS RECEIVED

BOARD APPROVED:
 DATE: _____

DATE: _____

ADVISOR'S NAME: _____

STUDENT ACTIVITY ACCOUNT: _____

SOURCE OF INCOME: _____

PURPOSE OF COLLECTION: _____

Date Rec'd	Student Name or Patron	Check#	Check Amount	Cash	Coin	Total Received
1						
2						
3						
4						
5						
6						
7						
8						
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12						
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SUB-TOTALS

TOTAL

ADVISOR'S SIGNATURE _____

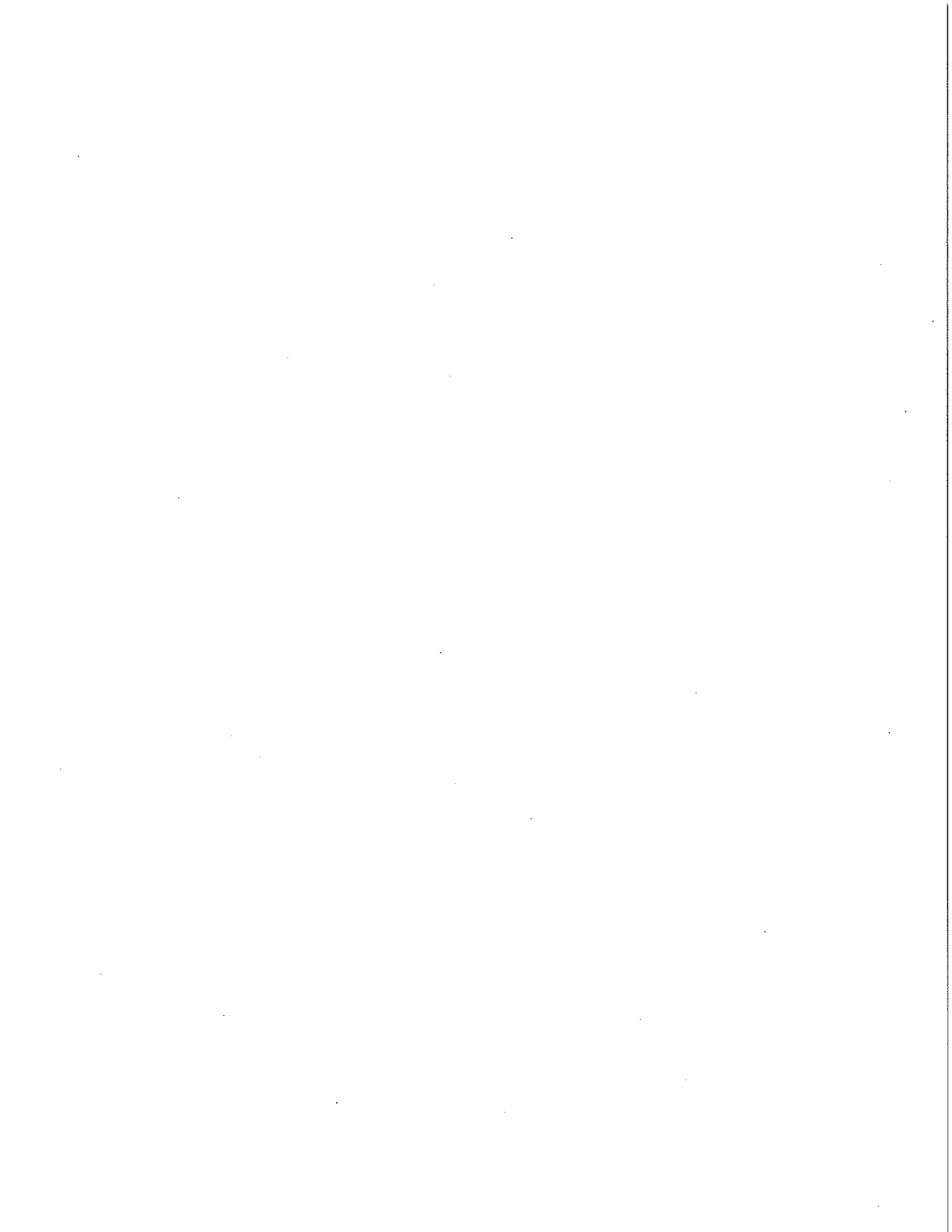
STATEMENT: As advisor, you are responsible for the correctness and completeness of all monies received. Therefore, you will be responsible for correcting any discrepancy between the listed payments received and total amount being deposited.

(BOE USE ONLY)

REC'D BY _____ DATE _____ DEP. BY _____ DATE _____

NOTE:

Section III 2.1 - 2.2



Winslow Township School District

District Vehicle Protocol

Top Ten

1. No Texting while driving
2. Park in parking spaces (only park in front of building and/or loading zone when loading or unloading for a short duration of time. Be aware of Fire Lane, No Parking Area – just because you operate a district vehicle you still cannot park in these areas.)
3. No Cell Phone Usage when driving (hands free is acceptable if congruent with state law/s)
4. Obey all traffic laws/regulations
5. Drive slowly on school property & take extra caution when snow plow is attached
6. Drive very slowly over speed bumps (it has been a major issue, example: back of the middle school – district vehicles have been damaged by wear/tear and lack of driver care, over speed bumps)
7. Take pride in vehicle – keep clean, presentable, remove food wrappers, clean coffee spills, etc.
8. Keep vehicle log up to date – enter mileage each and every day
9. Follow all entrances/exits per flow of traffic (this has been an issue around high school maintenance area, middle school back area, etc.)
10. Be aware of vehicle's required maintenance – oil changes, fluids, watch gauges in vehicle – report problems/issues immediately – so a minor needed oil change doesn't turn into \$10,000 or more in damages. And report scratches, dings and any damage immediately! (Report damages verbally and in writing to your immediate supervisor)

Special Mention (5)

1. Idling is against the law
2. No smoking in vehicles
3. No smoking on school grounds – it is against the law
4. Drive extra safe in snow, ice, when children are present, etc. Remember eyes and video cameras/camera phones are everywhere!
5. No Texting while driving

Name – Print: _____

Name – Signature _____

Date: _____

List vehicles driven: _____

